

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On June 18, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Supplemental Reply to Response of Claimants to Reorganized Debtors' Objections to Proof of Claim Number 10836 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, and 19568 ("Supplemental Reply Regarding Certain Workers' Compensation Claims") (Docket No. 20252) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Proof of Administrative Expense Claim Number 18727 Filed by Alegre, Inc. ("Supplemental Reply Regarding Alegre, Inc. Claim") (Docket No. 20253) [a copy of which is attached hereto as Exhibit D]
- 3) Reorganized Debtors' Supplemental Reply to Response of Claimant to Debtors' Objection to Proof of Claim Number 2578 Filed by the U.S. Department of Health and Human Services ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 20254) [a copy of which is attached hereto as Exhibit E]
- 4) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (I) Proofs of Claim Numbers 7269, 7658, 9396, 10835, and 12251 and (II) Proof of Administrative Expense Claim Number 19601 ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim and Proof of

Administrative Expense Claim") (Docket No. 20255) [a copy of which is attached hereto as Exhibit F]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 5) Reorganized Debtors' Supplemental Reply to Response of Claimants to Reorganized Debtors' Objections to Proof of Claim Number 10836 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, and 19568 ("Supplemental Reply Regarding Certain Workers' Compensation Claims") (Docket No. 20252) [a copy of which is attached hereto as Exhibit C]

On June 18, 2010, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 6) Reorganized Debtors' Supplemental Reply to Response of Claimant to Reorganized Debtors' Objection to Proof of Administrative Expense Claim Number 18727 Filed by Alegre, Inc. ("Supplemental Reply Regarding Alegre, Inc. Claim") (Docket No. 20253) [a copy of which is attached hereto as Exhibit D]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight mail:

- 7) Reorganized Debtors' Supplemental Reply to Response of Claimant to Debtors' Objection to Proof of Claim Number 2578 Filed by the U.S. Department of Health and Human Services ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 20254) [a copy of which is attached hereto as Exhibit E]

On June 18, 2010, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight mail:

- 8) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to (I) Proofs of Claim Numbers 7269, 7658, 9396, 10835, and 12251 and (II) Proof of Administrative Expense Claim Number 19601 ("Notice of Adjournment of Sufficiency Hearing as to Certain Proofs of Claim and Proof of Administrative Expense Claim") (Docket No. 20255) [a copy of which is attached hereto as Exhibit F]

Dated: June 23, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of June, 2010, by
Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Nancy Santos

Commission Expires: 1/2/14

EXHIBIT A

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Deborah L. Thorne Kathleen L. Matsoukas	One N Wacker Drive	Suite 4400	Chicago	IL	60606	312-357-1313	dthorne@btlaw.com kmatsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
Delphi Automotive Systems LLP	Sean Corcoran Karen Craft David M. Sherbin	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.i.craft@delphi.com david.sherbin@delphi.com	Delphi Automotive Systems LLP
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143	john.brooks@delphi.com	Reorganized Debtors
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq. Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com rweiss@honigman.com	Counsel to General Motors Corporation
Ruskin Moscou Faltischek PC	Jeffrey A. Wurst, Esq.	1425 RXR Plaza	15th Floor	Uniondale	NY	11556	516-663-6535	jwurst@rmfpc.com	
Skadden, Arps, Slate, Meagher & Flom LLP	Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	rmeisler@skadden.com	Counsel to the Reorganized Debtor
Weil, Gotshal & Manges LLP	Harvey R. Miller Robert J. Lemons	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com robert.lemons@weil.com	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	idizengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	David M. Powlen	1000 N West Street	Suite 1200	Wilmington	DE	19801		302-888-4536	david.powlen@btlaw.com	Counsel to Howard County, Indiana

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Deborah L. Thorne	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	deborah.thorne@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	jgregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America; Continental AG and Affiliates
Barnes & Thornburg LLP	Kathleen L. Matsoukas	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	kathleen.matsoukas@btlaw.com	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions); Howard County, Indiana
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bendinelli Law Office PC	Jerry Sumner	11184 Huron Street	Suite 10	Denver	CO	80234		303-940-9900	js@colawfirm.com michelle@colawfirm.com	Counsel to Jose C Alfaro
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bingham McCutchen LLP	Kate K Simon	One State Street		Hartford	CT	06103		860-240-2700	kate.simon@bingham.com	Counsel to Sumitomo Corporation and Sumitomo Corp. of America
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	Peter S. Russ	620 Eighth Ave	23rd Floor	New York	NY	10018		212-440-4400	peter.russ@bipc.com	Counsel to ATEL Leasing Corp.
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Butzel Long	Cynthia J. Haffey	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-983-7434	haffey@butzel.com	Counsel to Delphi Corporation
Butzel Long	Donald V. Orlandoni	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-225-7063	orlandoni@butzel.com	Counsel to Delphi Corporation
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cw.com	Attorneys for the Audit Committee of Dephi Corporation
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	john.rapisardi@cw.com joseph.zujkowski@cw.com	Counsel to the Auto Task Force of the U.S. Department of the Treasury

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	jonathan.greenberg@BASF.COM	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	kburke@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	dhriaggio@gmail.com rcalinoff@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Cantor Colburn LLP	Michael J Rye	20 Church Street	22nd Floor	Hartford	CT	06103-3207		860-286-2929	mrye@cantorcolburn.com	Patent Counsel to Delphi Corporation et al., Debtors and Debtors-in-Possession
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840	brcy@carsonfischer.com	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vittec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	rweisberg@carsonfischer.com brcy@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Amesex Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott@curtis.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidmartin@erisacase.com davidmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	glenn.siegel@dechert.com james.moore@dechert.com	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	gdiconza@dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	Olshin@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmrdelphi@duanemorris.com mreed@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1547	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Robert D. Nachman	10 South Wacker Drive	Suite 2300	Chicago	IL	60606		312-876-1700	rnachman@dykema.com	Counsel to MJ Celco, Inc.
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	ssalinas@dykema.com	Counsel to Tremont City Barrel Fill PRP Group
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	bem@eorrlaw.com	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Epstein Becker & Green PC	Maura I. Russell	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	MRussell@ebqlaw.com	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Anthony B. Stumbo	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Faegre & Benson LLP	Gary Ettelman									
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694	eflaagan@faegre.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella								lscarcella@farrellfritz.com	Counsel to Official Committee of Equity Holders
Farrell Fritz PC	Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	pcollins@farrellfritz.com	Counsel to Federal Express Corporation
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Pillarhouse (U.S.A.) Inc.
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to PBR Tennessee
Foley & Lardner LLP	Ann Marie Uetz	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	auetz@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	John R. Trentacosta Katherine R. Catanese	500 Woodward Avenue	Suite 2700	Detroit	MI	48226-3489		313-234-7100	jtrentacosta@foley.com kcatanese@foley.com	Counsel to Kautex Inc.
Fox Rothschild LLP	Brian Isen	1301 Atlantic Avenue		Atlantic City	NJ	08401		609-348-2294	bisen@foxrothschild.com	Counsel to M&Q Plastic Products L.P.
Fox Rothschild LLP	Fred Stevens	100 Park Avenue	15th Floor	New York	NY	10017		212-878-7900	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Frost Brown Todd LLC	Ronald E. Gold	2200 PNC Center	201 East Fifth Street	Cincinnati	OH	45202-4182		513-651-6156	rgold@fbtlaw.com	Counsel to AKS Receivables, LLC
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	dcimo@gjb-law.com	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbergsegalla.com	Attorneys for MasTec Inc.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	leoscar@hahnlaw.com cpeer@hahnlaw.com	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	riclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	ddragich@hdolaw.com	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haskell Slaughter Young & Rediker LLC	Robert H. Adams	2001 Park Place North	Suite 1400	Birmingham	AL	35203		205-251-1000	rha@hsy.com	Counsel to Simco Construction, Inc.
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M/S 314		Boise	ID	83714-0021		208-396-6484	Ramona.neal@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	mpendell@haslaw.com	Counsel to Barnes Group, Inc.
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	ggraber@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Hogan Lovells US LLP	Matthew P Morris	875 Third Avenue		New York	NY	10022		212-918-3000	matthew.morris@hoganlovells.com	Counsel to TESA AG
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	I. W. Winsten, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7608	iww@honigman.com	Counsel to Affina Group Holdings Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	jrhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	tomschank@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Ice Miller LLP	Henry A. Efroymsen	One American Square	29th Floor	Indianapolis	IN	46482		317-236-2397	henry.efroymsen@icemiller.com	Counsel to Fin Machine Co. Ltd
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky@jw.com	Counsel to Constellation NewEnergy, Inc.
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest@jw.com	Counsel to Constellation NewEnergy, Inc.
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wschultz@jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek@bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball@jonesday.com	Counsel to WL. Ross & Co., LLC
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	pibenvenuti@jonesday.com mcorrea@jonesday.com	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sjfriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kavescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Riley	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	siennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kerr Russell & Weber PLC	James E. DeLine	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	jed@krwlaw.com	Counsel to Pontiac Coil, Inc.
Kerr Russell & Weber PLC	Patrick Warren Hunt	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	pwh@krwlaw.com	Counsel to Pontiac Coil, Inc.
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	degan@kslaw.com	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	David Spiegel	300 North LaSalle		Chicago	IL	60654		312-862-2000	david.spiegel@kirkland.com	
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	istempel@kirkland.com	Counsel to Lunt Mannufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			pepope@nisource.com	Kokomo Gas & Fuel Company
Kramer Levin Naftalis & Frankel LLP	Jordan D Kaye	1177 Avenue of the Americas		New York	NY	10036		212-715-9489	jkaye@kramerlevin.com	Counsel to HP Enterprise Services, LLC; Vishay Americas Inc.
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	adbruski@lambertleser.com	Counsel to Creditor Linamar Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwalsh@lockelord.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	tmcfadden@lockelord.com	Counsel to Methode Electronics, Inc.
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	ilanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough@mcquirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	dblank@mcquirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	jmaddock@mcquirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Counsel for Pamela Geller; JAE Electronics, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	mdtcbbc@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag@michigan.gov	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			viones@millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	sarbt@millerjohnson.com wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj@millercanfield.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	swansonm@millercanfield.com	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fuscot@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nslg.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lmoore@pnc.com	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland@nrel.gov	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy_richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee Office of the Texas Attorney General	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	mmoody@orourkeandmoody.com	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	51 West 52nd Street at 6th Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa@orrick.com	Counsel to Bank of America, N.A.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	Rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	dalowenthal@pbwt.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Patterson Belknap Webb & Tyler LLP	David W. Dykhousse Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhousse@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Penachio Malara LLP	Anne Penachio	235 Main Street	Suite 600A	White Plains	NY	10601		914-946-2889	apenachio@pmlawllp.com	Counsel to UVA Machine Company and its successors by acquisition

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	varughesen@pepperlaw.com	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Ametek; Cleo, Inc.; Sierra International, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	scarter@pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	xst@qad.com	Counsel to QAD, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knve@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rjp@quarles.com	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	jkaczka@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	icrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	rcarrillo@ssbb.com dweiner@schaferandweiner.com	Attorney's for Tecnomec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com mwernette@schaferandweiner.com shellie@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	mshellie@schaferandweiner.com	Counsel to Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	david.karp@srz.com	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	barryster@att.net	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	bshaw100@shawgussis.com	Counsel to ATC Logistics & Electronics, Inc.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	bankruptcy@goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza 800 Delaware Avenue, 7th Floor	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller		P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	opinkas@sonnenschein.com	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560	przekopshaws@michigan.gov	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stutman Treister & Glatt Professional Corporation	Christine M. Pajak Eric D. Goldberg Isaac M. Pachulski Esq Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	cpajak@stutman.com egoldberg@stutman.com ipachulski@stutman.com jdavidson@stutman.com	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P., Highland Capital Management, L.P.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	jteitelbaum@tblawlp.com rbaskin@tblawlp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork@ag.tn.gov	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris@timken.com	Representative for Timken Corporation
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@tcfhlaw.com	Counsel to Aluminum International, Inc.
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2215	dquaid@tcfhlaw.com efiledocketgroup@fagelhaber.com	Counsel for Penn Aluminum International Inc
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Todtman Nachamie Spizz & Johns PC	Janice B. Grubin	425 Park Avenue	5th Floor	New York	NY	10022		212-754-9400	jgrubin@tnsj-law.com	Counsel to Vanguard Distributors, Inc.
U.S. Department of Justice	Matthew L Schwartz Joseph N Cordaro	Assistant United States Attorneys	86 Chambers Street 3rd Fl	New York	NY	10007		212-637-1945	matthew.schwartz@usdoj.gov hزامboni@underbergkessler.com	Counsel to Environmental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	hزامboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222		412-562-2546	djury@usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	tscoobb@vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	dkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	David Neier Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	dneier@winston.com cschreiber@winston.com	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	agrumbine@wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			mbusenkell@wcsr.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT B

Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee

EXHIBIT C

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 155 North Wacker Drive
 Chicago, Illinois 60606
 John Wm. Butler, Jr.
 John K. Lyons
 Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 Four Times Square
 New York, New York 10036
 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
 Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
 Toll Free: (800) 718-5305
 International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE OF CLAIMANTS
 TO REORGANIZED DEBTORS' OBJECTIONS TO PROOF OF CLAIM NUMBER 10836
 AND PROOFS OF ADMINISTRATIVE EXPENSE CLAIM NUMBERS 17351,
17760, 18332, 18513, 18658, 19080, 19565, AND 19568

("SUPPLEMENTAL REPLY REGARDING CERTAIN
 WORKERS' COMPENSATION CLAIMS")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Responses Of Claimants To Reorganized Debtors' Objections To Proof Of Claim Number 10836 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18513, 18658, 19080, 19565, And 19568 (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005 (the "Petition Dates"), Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objections To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain

responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(A) And 503(B) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered October 22, 2009 (Docket No. 18998), and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **June 28, 2010.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging a certain proof of claim and certain proofs of administrative expense claims filed against the Debtors in their chapter 11 cases.

C. The Claims Filed Against The Debtors

8. Each of the proofs of claim and proofs of administrative expense claim, as applicable, listed on Exhibit A¹ hereto asserts liabilities on account of workers' compensation related programs (the "Claims"). During the Reorganized Debtors' review of the Claims, the Reorganized Debtors determined that certain Claims (i) assert liabilities or dollar amounts in connection with claims arising prior to October 8, 2005 that are not properly classified as administrative expenses for the purposes of section 503(b)(1) of the Bankruptcy Code; (ii) are duplicative of other Claims; or (iii) provide insufficient information to support a claim. Accordingly, this Court should enter an order disallowing and expunging each of these proofs of claim and proofs of administrative expense claims in its entirety.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

9. The Reorganized Debtors respectfully submit that the Claims fail to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The claimants have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors'

¹ Exhibit A sets forth following information regarding each proof of claim and proof of administrative expense claim: the applicable claim number, the date the claim was filed, the name of the claimant, the applicable omnibus objection, the date of the applicable omnibus objection, the docket number of the claimant's response, the name of the debtor entity against which the claim is asserted, and the bases for the Reorganized Debtors' objections to the Claims.

objections to the Claims should be sustained and each of the Claims should be disallowed and expunged in its entirety.

10. The burden of proof to establish a claim against the Debtors rests on the claimant and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

11. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007

Transcript") at 52:24-53:1. Wo. Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

12. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claims

13. Claims Not Entitled To Administrative Priority. Proofs of administrative expense claim numbers 17351, 17760, 18332, 18513, 18658, and 19080 assert claims based on injuries that occurred prior to the Petition Date. Courts have held that claims for workers' compensation claims arise on the date of injury. In re Olga Coal Co., 194 B.R. 741, 746 (Bankr. S.D.N.Y. 1996); See also In re Johns-Manville Corp., 57 Bankr. 680, 690 (Bankr. S.D.N.Y. 1986) (stating that the existence of a claim depends upon "when the acts giving rise to the alleged liability were performed"); Leahy v. Collora (In re Leahy), 170 B.R. 10, 16 (Bankr. D. Me. 1994) (finding that "an employee's right to workers' compensation benefits . . . arises at the time of the compensable injury"); In re Lull Corp., 162 B.R. 234, 241 (Bankr. D. Minn. 1993) (holding that an "employee's right to payment [of benefits], the Debtor's obligation to pay, and [the Fund's] obligation to pay when debtor does not all arise when the employee is injured pre-petition"). Proofs of administrative expense claim numbers 17351, 17760, 18332, 18513, and 18658, on their face, assert injuries that occurred prior to the Petition Date. In addition, the responses filed in connection with the Reorganized Debtors' objections to proofs of administrative expense

claim numbers 17351, 18332, 18513, 18658, and 19080 specifically state that the asserted claims relate to injuries that occurred prior to the petition date. (Docket Nos. 19880, 19885, 19919, 19881, 19882, respectively.) Moreover, the Reorganized Debtors have reviewed their own records, and have confirmed that proofs of administrative expense claims relate to injuries that occurred prior to the Petition Date, as set forth in the table below.

Claim Number	Date of Injury
17351	February 11, 2002
17760	January 8, 2005
18332	August 5, 2002
18513	November 24, 2000
18658	September 27, 2002
19080	June 22, 2005

Such Claims are, therefore, not properly classified as administrative expenses under section 503(b)(1) of the Bankruptcy Code.² As a result, these Claims should be disallowed and expunged.

14. Insufficient Basis For Claims. Proofs of administrative expense claims 19565 and 19568, filed on behalf of Delorise Hooker and Paullion Roby, respectively, provide no factual support for the asserted claims for workers' compensation benefits. Again, the Reorganized Debtors' own investigation regarding these Claims has confirmed that they are without merit. Proof of administrative expense claim 19565 asserts a claim for workers' compensation liabilities that were fully released pursuant to a settlement between the Debtors and Ms. Hooker that was previously approved by the Mississippi Workers' Compensation Commission on February 4, 2009 (MWCC No. 0707193-J-9033-C), a copy of which is attached

² Proofs of claim 7658 and 9396, filed by Mr. Stasik and David Lyons, respectively, assert claims for the same liabilities set forth in the proofs of administrative expense claims. The hearing on these claims has been adjourned, pursuant to a notice filed concurrently herewith, until further noticed for a hearing by the Reorganized Debtors.

hereto as Exhibit B. In addition, the Reorganized Debtors' have determined that Mr. Roby has no outstanding claims for workers' compensation benefits and has failed to provide any evidence of a compensable injury.³ Accordingly, Proofs of administrative expense claims 19565 and 19568 should be disallowed and expunged.

15. Duplicate Claims. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Dennis Dashkovitz filed two Claims asserting liabilities relating to workers' compensation benefits: proofs of claim 10835 and 10836. Both proofs of claim are identical, with the exception that proof of claim 10835 asserts a claim against Delphi Corporation and proof of claim 10836 asserts a claim against Delphi Automotive Systems LLC. Pursuant to article 7.2 of the Modified Plan, however, claims against Delphi Corporation and Delphi Automotive Systems LLC were consolidated into a single class—the Delphi-DAS Debtors—for purposes of making distributions on account of allowed claims. Consequently, Mr. Dashkovitz is not entitled to recover separately on proofs of claim 10835 and 10836, as both the Claims are treated as a single obligation under the Modified Plan. Indeed, in his response to the Debtors' objection to proofs of claim 10835 and 10836 (Docket No. 18900), Mr. Dashkovitz acknowledges that "[i]f there is more than one claim one is not to be there."

16. Accordingly, the Reorganized Debtors request that the Court disallow and expunge proof of claim 10836 as duplicative. If such relief is granted, the Reorganized Debtors will not subsequently object to proof of claim 10835 on the basis that such Claim was asserted against Delphi Corporation rather than Delphi Automotive Systems LLC.

³ Mr. Roby previously filed an application with the Debtors to receive workers' compensation benefits. Mr. Roby's claim was denied for lack of evidence, and he took no action after the claim was denied. The file was closed on August 28, 2009. The Debtors did, however, make one payment on account of Mr. Roby's application for workers' compensation: a \$21.73 copying fee for Mr. Roby's medical records.

17. For the foregoing reasons, the Reorganized Debtors assert that (a) the claimants listed in column C of Exhibit A have not met their burden of proof to establish a claim against the Debtors, (b) the Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claims fail to state a claim against the Debtors under Bankruptcy Rule 7012. Because the claimants cannot provide facts or law supporting the Claims, the objections listed in column D of Exhibit A should be sustained as to the Claims, and the Claims should be disallowed and expunged in their entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objections relating to the Claims, (b) disallowing and expunging the Claims in their entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

Exhibit A - Workers' Compensation Claims

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Claimant	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Docket No. of Response	Debtor Named On Proof Of Claim	Bases for Objection
10836	7/25/2006	DASHKOVITZ DENNIS	Thirty-Fifth Omnibus Claims Objection	8/21/2009	18900	DELPHI AUTOMOTIVE SYSTEMS LLC	Duplicate Claim
17351	7/6/2009	PAULETTE ROBINSON	Forty-Sixth Omnibus Claims Objection	3/19/2010	19880	DELPHI CORPORATION	Not Entitled to Administrative Priority
18332	7/13/2009	JANICE K HATCH	Forty-Sixth Omnibus Claims Objection	3/19/2010	19885	DELPHI CORPORATION	Not Entitled to Administrative Priority
18658	7/14/2009	MARK O ODETTE	Forty-Sixth Omnibus Claims Objection	3/19/2010	19881	DELPHI CORPORATION	Not Entitled to Administrative Priority
19080	7/15/2009	SHEILA REID	Forty-Sixth Omnibus Claims Objection	3/19/2010	19882	DELPHI CORPORATION	Not Entitled to Administrative Priority
17760	7/6/2009	ROBERT STASIK	Forty-Sixth Omnibus Claims Objection	3/19/2010	19918	DELPHI CORPORATION	Not Entitled to Administrative Priority
18513	7/13/2009	JOAN A LYONS EXECTRIX OF DAVID E LYONS	Forty-Sixth Omnibus Claims Objection	3/19/2010	19919	DELPHI CORPORATION	Not Entitled to Administrative Priority
19565	8/13/2009	DELORISE HOOKER	Forty-Sixth Omnibus Claims Objection	3/19/2010	19844	DELPHI AUTOMOTIVE SYSTEMS LLC	Insufficient Basis For Claim
19568	8/13/2009	PAULLION ROBY	Forty-Sixth Omnibus Claims Objection	3/19/2010	19847	DELPHI AUTOMOTIVE SYSTEMS LLC	Insufficient Basis For Claim

Exhibit B

MISSISSIPPI WORKERS' COMPENSATION COMMISSION
MWCC NO. 0707193-J-9033

RECEIVED
CLERK FEB 14 2009

DELORISE HOOKER

V.

M. W. C. C.
RECEPTIONIST

DELPHI PACKARD ELECTRIC SYSTEMS

EMPLOYER/SELF-INSURED

PETITION FOR APPROVAL OF SETTLEMENT

The Claimant, Delorise Hooker, 901 Old Brook Road, Brookhaven, Mississippi, under oath represents to the Commission the following:

1.

On or about April 11, 2007, the Claimant was employed by Delphi Packard Electric Systems, in or around Brookhaven, Mississippi, when, while in the course and scope of her employment as an assembly line worker, she allegedly sustained injuries to her left wrist. At the time of the alleged accident, the Claimant had an average weekly wage of \$318.50 and a weekly compensation rate of \$212.34

2.

All medical reports in the possession of the Employer/Self-Insured have been filed with the Commission and are incorporated by reference. The Claimant is fully aware of the medical opinions of all her treating physicians concerning her medical condition and is fully aware of the consequences of her actions in compromising and settling her claim on the bases set forth in this Petition.

The Employer/Self-Insured disputes the compensability of this claim and the reasonableness and necessity of medical treatment.

On June 5, 2007, Claimant presented to Dr. Wallace W. Weatherly complaining of right elbow and left wrist pain with insidious onset two months earlier. Dr. Weatherly diagnosed Claimant with right elbow lateral epicondylitis and left wrist DeQuervian's tenosynovitis. Dr. Weatherly recommended that Claimant take Aleve and that she use a thumb splint. Dr. Weatherly instructed Claimant to use a tennis elbow strap for her left elbow and to participate in a stretching and strengthening program with a therapist. He also advised Claimant to avoid lifting and to follow up in three weeks. Dr. Weatherly provided Claimant with a work excuse for the day of her visit.

On June 8, 2007, Claimant presented to Dr. Bateman at Delphi Plant Medical, reporting an onset of left wrist and right elbow aching over the past couple of months while working on the line. Claimant reported some improvement in her elbow. Dr. Bateman diagnosed Claimant with resolving right elbow inflammation and left radial wrist inflammation. He recommended that she apply ice after work and heat before work. He also advised Claimant to continue using the splints and taking Advil. In addition, Dr. Bateman discussed the proper reporting procedures for an on-the-job injury. He anticipated that Claimant would continue to improve and that her condition would resolve. He instructed her to follow up as needed.

On June 19, 2007, Claimant reported to Plant Medical alleging that she could not work on the line and could not lift the pallet because of wrist pain. Claimant stated she had been working in reclamation for three to four weeks but had been excused out for the day to UH. Claimant contended she could not do the UH job. Kaiser determined that Claimant was under no work restrictions from any doctor; nevertheless, Kaiser decided Claimant should leave work to treat with her personal physician. Kaiser instructed Claimant to obtain written restrictions regarding her left wrist and to present such restrictions to the Plant Medical Department on the next day.

Thereafter, Dr. Weatherly provided work restrictions for Claimant dated June 19, 2007, instructing her not to lift over five pounds and not to lift away from the body. These restrictions were to remain in effect until Claimant's return appointment on June 26, 2007.

Claimant continued to complain of soreness and tenderness in her wrist during the follow-up visit with Dr. Weatherly on June 26, 2007. Nevertheless, Claimant did not want any injections or surgeries to treat her condition. Dr. Weatherly told Claimant to decide about pursuing one of those treatment options and to return once she had done so. Dr. Weatherly also released Claimant to return to work full duty.

3.

Employer/Self-Insured denies that Claimant incurred a compensable injury and the Employer/Self-Insured has paid no benefits or expenses to or on behalf of Claimant as a result of the alleged work-related injury. In the event of approval of this settlement and subject to the terms set forth below, the Claimant, and not the Employer/Self-Insured, will be responsible for any and all medical and related expenses related to the alleged injury occurring on April 11, 2007.

4.

The Claimant represents that she has some degree of permanent disability and loss of wage earning capacity as a result of the alleged work-related injury, but that her claim of a compensable injury and claim of permanent disability and loss of wage-earning capacity are denied and disputed by the Employer/Self-Insured in good faith, and that, in any event, the extent of her permanent disability and loss of wage-earning capacity, if any, resulting from said alleged accidental injury is not susceptible of exact determination as to the extent thereof. Negotiations have been had for a compromise settlement of all claims regarding workers' compensation benefits and the Claimant has

3

agreed to accept and the Employer/Self-Insured has indicated a willingness to pay to the Claimant as a compromise settlement of any and all claims and demands for disability and compensation benefits, medical or related expenses, or any other expenses or claim for workers' compensation benefits, whether under the Mississippi Workers' Compensation law, the total sum of \$14,000.00. In consideration of this amount, the Claimant agrees to release any and all claims for workers' compensation benefits. The Claimant fully recognizes her susceptibility to future injury, additional future medical expense, and further deterioration of her physical and vocational condition.

5.

The Claimant represents that it would be in her best interest that the compromise settlement, as herein proposed, be approved and concluded as stated above, it being understood and provided that the payment of said sum will be received in full compromise settlement of any and all claims and demands for workers' compensation benefits whatsoever on account of any injuries, accidental injuries, or occupational diseases heretofore sustained by the Claimant while in the employ of the Employer and in full settlement, compromise, and satisfaction of any and all claims for workers' compensation benefits of any nature whatsoever allegedly due under the Workers' Compensation law, including but not limited to claims for medical expenses and other items of expense.

6.

The Claimant represents that she is not presently eligible for and/or receiving Social Security disability benefits. The Claimant further represents that she has received neither Medicaid nor Medicare benefits and that no such benefits have been paid on her behalf. In any event, Claimant represents that any Medicare or Medicaid benefits which may have been paid on her behalf did not relate to the physical condition at issue in this case. She also warrants she has made no assignment of any benefits, claims, or rights of subrogation regarding any hospital, doctor, medical, travel,

4

prescription, or related bills or expenses against the Employer/Self-Insured by operation of law or otherwise, and warrants that any other treatments she has received are not related to the injury, accidental injuries, or conditions allegedly arising out of and in the course and scope of her employment. The Claimant, in the event of approval of this settlement herein proposed, shall defend and indemnify the Employer/Self-Insured against any claim, suit, demand, or complaint which relates to or concerns the aforesaid alleged accident.

AND NOW CLAIMANT RESPECTFULLY PRAYS:

That this, her Petition, be received and filed and immediate hearing be held thereon; that the matters represented be investigated by the Commission; that an order be entered adjudging that there is a genuine and bona fide dispute as to compensability and permanent disability or loss of wage-earning capacity as a result of the aforesaid alleged accidental injury or occupational diseases allegedly arising out of and in the course of her employment and that, in any event, the extent of her permanent disability or loss of wage-earning capacity, if any, is not susceptible of exact determination as to the extent thereof, and that it would be in the best interest of the Claimant that a compromise settlement be made on the basis herein above set out. The Claimant further prays that she be authorized to accept from the Employer/Self-Insured the aforementioned sum in full settlement and satisfaction of any and all claims for workers' compensation benefits, of any nature whatsoever, whether or not such claims are known or unknown or have already accrued, or demand, for the alleged accidental injury or occupational disease of which the Claimant complained, and that the Employer/Self-Insured be authorized to pay said amount in full settlement, satisfaction and discharge of any and all responsibilities of the Employer/Self-Insured for workers' compensation benefits. The Claimant further prays that upon receipt of the aforesaid sum, the Claimant be

authorized to execute and deliver such full and final release, discharge and acquittance as may be required by the Employer/Self-Insured evidencing its full release, acquittance and discharge of any and all liability for workers' compensation benefits under the Mississippi Workers' Compensation Law for or on account of any claims or demands which the Claimant may now or hereafter have against the Employer/Self-Insured, its individual carriers, agents, employers, successors, assigns, parents, subsidiaries or related companies or organizations arising under the Mississippi Workers' Compensation Law. The Claimant further prays that he be authorized to pay Darryl M. Gibbs, her attorney, an amount equal to \$3,500.00 out of the proceeds of said settlement for valuable legal services rendered.

And the Claimant prays for such other and further relief as may be proper in the premises.

Respectfully submitted,


DELORISE HOOKER

READ AND APPROVED BY:


DARRYL M. GIBBS (MSB# 100232)
Attorney for Claimant

22812092260002

RECEIVED
FEB 04 2009
M. W. C. C.
RECEPTIONIST

STATE OF MISSISSIPPI
COUNTY OF Hinds

Personally appeared before me, the undersigned authority in and for the jurisdiction aforesaid,
the within named **DELORISE HOOKER** who, being by me first duly sworn, stated under oath that
the matters and things set forth in the above and foregoing Petition are true and correct as therein
stated.

Delorise Hooker
DELORISE HOOKER

SWORN TO AND SUBSCRIBED BEFORE ME, the 4th day of February 2009.

Jessica Wheeler
NOTARY PUBLIC

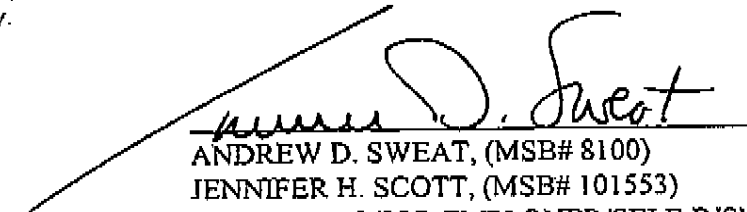


20090226021822

RECEIVED
FEB 04 2009
M. W. C. C.
RECEPTIONIST

JOINDER

The Employer/Self-Insured joins in the Petition for approval of the settlement as proper under the Mississippi Workers' Compensation Law, but otherwise disputes the Claimant's allegations concerning the existence of the alleged injury and disability and the existence and extent of alleged loss of wage-earning capacity.


ANDREW D. SWEAT, (MSB# 8100)
JENNIFER H. SCOTT, (MSB# 101553)
ATTORNEYS FOR EMPLOYER/SELF-INSURED

Andrew D. Sweat, Esq.
Jennifer H. Scott, Esq.
WISE CARTER CHILD & CARAWAY, P.A.
P. O. Box 651
Jackson, MS 39205-0651
Telephone: (601) 968-5500

22812092206002

RECEIVED
FEB 04 2009
M. W. C. C.
RECEPTIONIST

**MISSISSIPPI WORKERS' COMPENSATION COMMISSION
MWCC NO. 0707193-J-9033-C**

DELORISE HOOKER

CLAIMANT

V.

DELPHI PACKARD ELECTRIC SYSTEMS

EMPLOYER/SELF-INSURED

ORDER APPROVING SETTLEMENT

This cause came on this day for hearing before the Mississippi Workers' Compensation Commission at its offices in Jackson, Mississippi, on the sworn Petition of the Claimant, Delorise Hooker, seeking authority for and approval of a compromise settlement as set out in the Petition. The Petition was joined by Employer/Self-Insured, Delphi Packard Electric Systems, as proper under the Mississippi Workers' Compensation Law.

The Commission has examined the Petition and the lump sum compromise settlement proposed therein and has received evidence concerning same. The Commission finds that the Claimant is fully aware of the medical opinions of each of her treating physicians as well as the consequences of her actions in compromising and settling her claim on the bases set forth in the Petition. The Commission finds that Claimant is represented by Darryl M. Gibbs and that Claimant and her attorney are fully advised in the premises and are of the opinion that the lump sum compromise settlement is just, fair, and proper; and that the prayer of the Petition should be granted.

The Commission finds that the Claimant and Employer/Self-Insured have a bona fide dispute and disagreement as to the compensability of Claimant's alleged injury and/or the extent of loss of wage earning capacity or permanent disability, if any, suffered by the Claimant as a result of the alleged accidental injuries set out in the Petition, and finds that the extent of permanent disability,

if any, is not susceptible of proof as to the exact extent thereof, and that the case is a proper one for disposition under the provisions of the Mississippi Workers' Compensation Law.

IT IS, THEREFORE, ORDERED, that said compromise settlement proposed in the Petition should be, and the same is hereby approved as being for the best interest of the Claimant.

IT IS FURTHER ORDERED that upon payment of the total sum of Fourteen Thousand and 00/100 Dollars (\$14,000.00) to the Claimant, the Employer/Self-Insured stands discharged of any other or further liability to the Claimant, including, but not limited to, liability for any and all accidental injuries or occupational injuries or diseases, whether mental or physical, heretofore sustained by Claimant while in the employ of the Employer and of the effects thereof and the Employer/Self-Insured shall further stand discharged for liability for any and all medical or other related expenses associated therewith, and the Claimant is hereby authorized and empowered to execute such release as the Employer/Self-Insured may require to evidence the complete release, acquittance and discharge herein of any liability of the Employer/Self-Insured under the Mississippi Workers' Compensation Law. The Claimant is authorized to pay to Darryl M. Gibbs, her attorney, an amount equal to \$3,500.00 out of the proceeds of the settlement. This settlement amount represents payment for a disputed compromise compensability, disability, and future medical claim, and upon payment of this lump sum amount, which is considered to be for the rest of the Claimant's life, the Claimant shall not be entitled to any further medical benefits or compensation, past, present, or future, as a result of the alleged injuries sustained by the Claimant on or about April 11, 2007, while employed by Delphi Packard Electric Systems.

IT IS FURTHER ORDERED that this claim is hereby dismissed with prejudice.

SO ORDERED on FEB 04 2009

MISSISSIPPI WORKERS' COMPENSATION
COMMISSION

LILES WILLIAMS

John R. Junkin II

JOHN R. JUNKIN, II

Augustus L. Collins

AUGUSTUS L. COLLINS

MWCC NO. 0707193-J-9033-C



ATTEST:

Phyllis C. Clark

PHYLLIS C. CLARK, SECRETARY

READ AND APPROVED:

Andrew D. Sweat
ANDREW D. SWEAT (MSB# 8100)

JENNIFER H. SCOTT (MSB# 101553)
Attorneys for Employer/Self Insured

Darryl M. Gibbs
DARRYL M. GIBBS (MSB# 100232)

Attorney for Claimant

20907226021822

ABSOLUTE RELEASE

KNOW ALL PERSONS BY THESE PRESENTS: That I, **DELORISE HOOKER**, for and in consideration of the total sum of **FOURTEEN THOUSAND AND 00/100 DOLLARS (\$14,000.00)** cash in hand paid, the receipt and sufficiency of which are hereby acknowledged, do hereby fully, completely and finally release, discharge and acquit, individually and severally, **DELPHI PACKARD ELECTRIC SYSTEMS**, and each of its individual or joint employees, servants, successors, assigns, employers, insurers, statutory employers and employees, contractors, agents, attorneys, owners, subsidiaries, parent or related companies or entities from any and all actions, causes of action, claims or demands under the Mississippi Workers' Compensation Law arising out of the undersigned's alleged work accident of April 11, 2007, including but not limited to claims for medical expenses and other items of expense allegedly due under that law which arose as a result of any and all injuries, accidental injuries, or occupational diseases heretofore or hereafter allegedly sustained by the undersigned while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**, including but not limited to, any claim, demand, action or cause of action, whether liquidated or unliquidated or whether for injuries, damages, or otherwise, which has accrued or may at any time in the future accrue to the undersigned as the result of the undersigned's alleged work accident of April 11, 2007, even though such should be found to be causally related to any injuries, accidental injuries or occupational diseases, heretofore sustained by the undersigned while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**.

It is expressly understood and agreed that the payment of the aforesaid sum is not intended to be nor shall it be construed as any admission of liability for any damage, whether actual or punitive, loss, illness, or injury which has heretofore or which may hereafter be sustained by the undersigned arising out of the undersigned's alleged work accident of April 11, 2007. It is expressly understood that Employer/Self-Insured denies that Claimant incurred a compensable injury and that payment of this sum is not intended to be nor shall it be construed to be an admission that Claimant's alleged injury was compensable under workers' compensation law. It is expressly understood that in determining this sum it has been taken into consideration the fact that serious or unexpected consequences might result from any injuries or illnesses, known or unknown, which may be related to this employment and it is, therefore, specifically agreed that this release shall be a complete bar to all workers' compensation claims for losses, injuries or damages of any nature whatsoever and/or which may at any time in the future result from any injuries, accidental injuries or occupational diseases heretofore sustained by the undersigned as the result of or arising out of the undersigned's alleged work accident of April 11, 2007, while in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**. Claimant agrees and acknowledges that she will not seek extended disability benefits from Employer/Self-Insured. Claimant further agrees and acknowledges that she does not intend to seek employment with Employer at any time in the future. Claimant understands and agrees that the parties negotiated this settlement accounting for and relying on Claimant's voluntary waiver of her right to any additional sickness and accident benefits and/or extended disability benefits and on Claimant's voluntary agreement not to apply for re-employment.

Absolute Release
Page 1 of 3

 (Delorise Hooker)
Initial

The undersigned covenants and agrees that she has received neither Medicaid nor Medicare benefits as a result of any injuries, accidental injuries or occupational diseases heretofore sustained while in the course and scope of her employment with **DELPHI PACKARD ELECTRIC SYSTEMS**, and she further represents that any medical or related treatment heretofore or hereafter had by the undersigned which has been or may be paid for by Medicaid or Medicare benefits does not relate in any way to any injuries, accidental injuries or occupational diseases sustained in the course and scope of his employment with **DELPHI PACKARD ELECTRIC SYSTEMS**. The undersigned also represents that he does not receive Social Security disability benefits.

For the same consideration aforesaid, the undersigned covenants and agrees to defend, indemnify and save harmless the parties hereinabove released from any expense whatsoever relating to any demand, claim, suit or complaint which may at any time be brought or made against the parties hereinabove released relative in any way whatsoever to any injuries or diseases arising out of the undersigned's alleged April 11, 2007, work accident while the undersigned was in the employ of **DELPHI PACKARD ELECTRIC SYSTEMS**, including but not limited to any demands for reimbursement made by the Division of Medicaid or Medicare, its successors or assigns or by any provider of medical treatment or supplies.

It is understood that this is a full, complete and final release, discharge and acquittal of the parties hereinabove specified as being released, and the aforesaid consideration is the only consideration paid or to be paid in settlement of the undersigned's workers' compensation claim of April 11, 2007. The undersigned further warrants that she has made no assignment of any right or asserted right against the parties herein released.

And since the purpose of this settlement is to end this matter forever, the undersigned agrees, covenants and warrants that should it develop that there are any errors or mistakes, whether legal or factual and whether mutual or unilateral, which cause this Absolute Release to be defective or which cause the release of payors to be defective or less than full and complete, then the undersigned will execute any and all instruments and do any and all things necessary to effectuate a full, final and complete release of the payors.

This the 4th day of February, 2009.



DELORISE HOOKER

20090226021822

READ AND APPROVED BY:


DARRYL M. GIBBS (MSB# 100232)
Attorney for Claimant

Absolute Release
Page 2 of 3

 (Delorise Hooker)
Initial

STATE OF MISSISSIPPI

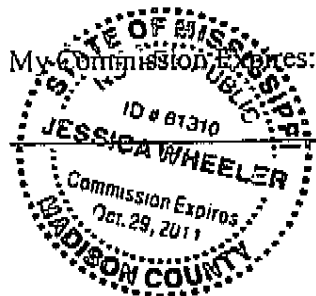
COUNTY OF Hinds

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, the within named **DELORISE HOOKER**, Claimant, who acknowledges that She signed and delivered the foregoing Absolute Release on this date for the purposes therein stated.

Delorise Hooker
DELORISE HOOKER

SWORN TO AND SUBSCRIBED BEFORE ME, this the 4th day of February 2009.

J Wheeler
NOTARY PUBLIC



2281209220600

Absolute Release
Page 3 of 3

DL (Delorise Hooker)
Initial

2/26/2009

A718201588000101

5120090226021822

06/07/2010 3:30PM

EXHIBIT D

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 155 North Wacker Drive
 Chicago, Illinois 60606
 John Wm. Butler, Jr.
 John K. Lyons
 Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 Four Times Square
 New York, New York 10036
 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
 Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
 Toll Free: (800) 718-5305
 International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE OF
 CLAIMANT TO REORGANIZED DEBTORS' OBJECTION TO PROOF OF
 ADMINISTRATIVE EXPENSE CLAIM NUMBER 18727 FILED BY ALEGRE, INC.**

**("SUPPLEMENTAL REPLY REGARDING
 ALEGRE, INC. CLAIM")**

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Claimant To Reorganized Debtors' Objection To Proof of Administrative Expense Claim Number 18727 Filed By Alegre, Inc. (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors filed the Sufficiency Hearing Notice and are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to,

compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims, entered October 22, 2009 (Docket No. 18998), and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **June 28, 2010.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of administrative expense claim number 18727 because it asserts an administrative expense claim for certain prepetition reclamation claims.

C. The Claim Filed Against The Debtors

8. During their review of administrative expense claims the Reorganized Debtors determined that a certain administrative expense claim attempts to assert an administrative expense for prepetition reclamation claims which have already been allowed as a general unsecured non-priority claim. Accordingly, this Court should enter an order disallowing and expunging the administrative expense claim in its entirety.

9. On July 9, 2009, Alegre, Inc. ("Alegre" or the "Claimant") filed proof of administrative expense claim number 18727 (the "Claim") asserting an administrative claim in the amount of \$190,941.72 against Delphi stemming from alleged liabilities for goods sold.

10. The Reorganized Debtors' Objections To The Claims. On January 22, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection") on the grounds that such claim was not reflected on the Reorganized Debtors' books and records.

11. Response To The Reorganized Debtors' Objection. On February 18, 2010, the Claimant filed the Response of Alegre, Inc. To The Debtors' Forty-Third Omnibus Claims Objection (Docket No. 19502), in which Alegre asserts that it is still owed \$172,941.71 in connection with the Claim and will provide support for its position that it is entitled to administrative priority (the "Response").

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection Procedures Order, the hearing on the Reorganized Debtors' objection to the Claim was adjourned to a future date. On June 2, 2010, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Claim, among other proofs of claim and administrative expense claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Claimant has not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal

liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l., Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule

3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P.

3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claim

17. On July 28, 2006, the Claimant filed proof of claim number 12193 ("Claim 12193"), which asserted (i) a priority claim in the amount of \$190,941.71¹ against Delphi Automotive Systems LLC ("DAS LLC") and (ii) a general unsecured claim in the amount of \$2,382,040.18 against DAS LLC. Claim 12193 was modified to (i) a priority claim in the amount of \$20,154.39 against DAS LLC and (ii) a general unsecured non-priority claim in the amount of \$2,191,098.47 against DAS LLC pursuant to this Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order Identified In Twenty-Fourth Omnibus Claims Objection (Docket No. 12363) (the "Twenty-Fourth Omnibus Claims Objection Order," relevant portions attached hereto as Exhibit A).

18. Moreover, Alegre attached a summary to Claim 12193, in which it asserts that its reclamation claim in the amount of \$190,941.72, which was modified to the amount of \$20,154.39 pursuant to the Twenty-Fourth Omnibus Claims Objection Order (the "Reclamation Claim"), is entitled to administrative expense priority. However, pursuant to this Court's Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312) (the "Order Determining Reclamation Claims" attached hereto as Exhibit B), the

¹ This is the same amount that is asserted in proof of administrative expense claim number 18727.

Reclamation Claim was reclassified as a general unsecured non-priority claim. Proof of administrative expense claim number 18727 asserts the full \$190,941.72 in an attempt to gain administrative expense priority for the Reclamation Claim that has already been (i) modified in amount pursuant to this Court's Twenty-Fourth Omnibus Claims Objection Order and (ii) reclassified pursuant to this Court's Order Determining Reclamation Claims.

19. Accordingly, the Reorganized Debtors assert that (a) Alegre has not met its burden of proof to establish a claim against in Reorganized Debtors, (b) administrative expense claim numbers 18727 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because Alegre cannot provide facts or law supporting the Claim, the Forty-Third Omnibus Claims Objection should be sustained as to administrative expense claim number 18727, and the Claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objection with respect to proof of administrative expense claim number 18727, (b) disallowing and expunging proof of administrative expense claim number 18727 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D)
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO
PRIOR ORDER IDENTIFIED IN TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b)

And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected
On Debtors Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification,
Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To
Prior Order, dated December 21, 2007 (the "Twenty-Fourth Omnibus Claims Objection"),¹ of
Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-
in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of
the hearing held on the Twenty-Fourth Omnibus Claims Objection; and after due deliberation
thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Fourth Omnibus Claims Objection.



IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, and D-3 hereto was properly and timely served with a copy of the Twenty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Fourth Omnibus Claims Objection. No other or further notice of the Twenty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

F. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

G. The Claims listed on Exhibit D-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

H. The Claim listed on Exhibit D-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

I. The relief requested in the Twenty-Fourth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Each Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

5. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-2 shall be entitled to (a) recover for any

Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-3 hereto shall not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3 hereto, subject to the Debtors' right to further object to the Claim Subject To Modification That Is Subject To Prior Order. The Claim Subject To Modification That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit F hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1, D-2, and D-3 and Exhibit G sets forth each of the Claims referenced on Exhibits A, B, C, D-1, D-2,

and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. With respect to each Claim for which a Response to the Twenty-Fourth Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits E-1, E-2, E-3, and E-4 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Fourth Omnibus Claims Objection.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, D-3, E-1, E-2, E-3, and E-4 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Fourth Omnibus Claims Objection. Any stay of this order shall apply

only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Fourth Omnibus Claims Objection.

Dated: New York, New York
January 25, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name and Address: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507		Claim Holder Name and Address ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507		Docketed Total: \$617,679.20	
		Case Number* 05-44640	Secured Priority Unsecured	Case Number* 05-44640	Secured Priority Unsecured
				Modified Total: \$71,376.60 \$478,623.40 \$478,623.40	Modified Total: \$550,000.00
Claim: 11099 Date Filed: 07/26/2006 Docketed Total: \$173,734.07 Filing Creditor Name and Address: AFFINIA CANADA CORP EFT ATTN CMENDELITAN C O AFFINIA GROUP INC 1101 TECHNOLOGY DR NO 100 ANN ARBOR, MI 48108		Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830		Docketed Total: \$173,734.07	
		Case Number* 05-44481	Secured Priority Unsecured	Case Number* 05-44640	Secured Priority Unsecured
				Modified Total: \$10,000.00 \$34,511.79 \$34,511.79	Modified Total: \$44,511.79
Claim: 12193 Date Filed: 07/28/2006 Docketed Total: \$2,382,040.18 Filing Creditor Name and Address: ALEGRE INC 3103 W TECH RD MIAMI SBURG, OH 45342		Claim Holder Name and Address ALEGRE INC 3103 W TECH RD MIAMI SBURG, OH 45342		Docketed Total: \$2,382,040.18	
		Case Number* 05-44640	Secured Priority Unsecured	Case Number* 05-44640	Secured Priority Unsecured
				Modified Total: \$20,154.39 \$331,809.23 \$331,809.23	Modified Total: \$351,963.62

*See Exhibit F for a listing of debtor entities by case number.

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C. § 546(c) AND AMENDED RECLAMATION
PROCEDURES ORDER CLASSIFYING RECLAMATION CLAIMS AS
GENERAL UNSECURED NONPRIORITY CLAIMS FOR ALL PURPOSES

("ORDER DETERMINING RECLAMATION CLAIMS")

Upon the expedited motion, dated June 5, 2009 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order pursuant to 11 U.S.C. § 546 and the Second Amended And Restated Final Order Under 11 U.S.C. §§ 362, 503, And 546 And Fed. R. Bankr. P. 9019 Establishing Procedures For Treatment Of Reclamation Claims (Docket No. 10409) classifying reclamation claims identified in Exhibit A attached hereto (the "Reclamation Claims") as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization; and upon the record of the hearing held on the Motion June 16, 2009 (the "Hearing"); and the Court being satisfied that the settlement of the proposed order on the holders of Reclamation Claims as required by the Court at the Hearing has complied with Fed. R. Bankr. P. 3007(e) and provided due and sufficient notice (which was the only reason the Court required settlement of the proposed order – and not, in particular, to provide



holders of Reclamation Claims who had actual notice of the Motion an opportunity to reargue the Motion); and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court has core jurisdiction over these chapter 11 cases and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157(b) and 1334. Venue of this proceeding and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The Motion is granted in its entirety.

3. The Reclamation Claims shall be classified as general unsecured nonpriority claims for all purposes, including for purposes of voting and distribution under any plan of reorganization of the Debtors.

4. This Court shall retain jurisdiction to hear and determine any and all matters arising from the implementation of this order.

Dated: New York, New York
July 15, 2009

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
27	Alcoa Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Unresolved	10/10/2005	n/a	\$ 2,760,429.64	\$ 492,799.17
32	PBR Columbia L.L.C.	PBR COLUMBIA LLC	Unresolved	10/10/2005	n/a	\$ 1,043,145.33	\$ 1,780.09
75	PBR Knoxville LLC	SPECIAL SITUATIONS INVESTING GROUP INC	Unresolved	10/10/2005	n/a	\$ 3,443,149.25	\$ -
109	AFL Automotive L.P.	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/SPCP GROUP LLC	Unresolved	10/11/2005	n/a	\$ 373,129.95	\$ 51,983.34
110	AVON AUTOMOTIVE, INC.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	Unresolved	10/11/2005	n/a	\$ 715,920.17	\$ 96,919.23
317	Citation Corporation	JP MORGAN CHASE BANK	Unresolved	10/12/2005	n/a	\$ 543,312.80	\$ 72,015.84
337	Yazaki North America, Inc.	YAZAKI NORTH AMERICA INC	Unresolved	10/11/2005	n/a	\$ 555,103.78	\$ 11,357.23
372	Ideal Tool Co. Inc.	SOL - IDEAL TOOL CO INC	Unresolved	10/14/2005	n/a	\$ 630,913.33	\$ 118,258.54
383	Coherent, Inc.	LONGACRE MASTER FUND LTD	Unresolved	10/13/2005	n/a	\$ 202,500.00	\$ 202,500.00
529	Siemens VDO Automotive Corporation	GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	Unresolved	10/17/2005	n/a	\$ 5,186,958.58	\$ 217,346.39
713	Phillips & Temro Industries Inc.	PHILLIPS & TEMRO INDUSTRIES LTD	Unresolved	10/21/2005	n/a	\$ 104,732.46	\$ -
750	Foreman Tool & Mold Corporation	SOL - FOREMAN TOOL & MOLD CORP/ STONEHILL INSTITUTIONAL PARTNERS LP	Unresolved	10/17/2005	n/a	\$ 131,194.96	\$ 27,713.06
763	Textron Fastening Systems	GOLDMAN SACHS CREDIT PARTNERS LP	Unresolved	10/23/2005	n/a	\$ 2,803,310.85	\$ 65,958.81
842	Trans Tron, Ltd., Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Unresolved	10/11/2005	n/a	\$ 301,669.56	\$ 9,609.15
847	Textron Fastening Systems	GOLDMAN SACHS CREDIT PARTNERS LP	Unresolved	10/26/2005	n/a	\$ 6,951.33	\$ 40.65
1	Small Parts	SMALL PARTS INC	Resolved	10/04/2005	\$ 32,169.54	\$	n/a
5	S&Z Tool and Die Co., INC	LIQUIDITY SOLUTIONS INC	Resolved	10/08/2005	\$ 111,882.90	\$	n/a
6	Syz Rolmex, S. de R.L. de C.V.	LIQUIDITY SOLUTIONS INC	Resolved	10/08/2005	\$ 4,000.00	\$	n/a
7	Trostel, Ltd	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	Resolved	10/09/2005	\$ 16,194.53	\$	n/a
8	Steel Technologies, Inc	STEEL TECHNOLOGIES INC	Resolved	10/08/2005	\$ 52,310.89	\$	n/a
10	Hitachi Chemical (Singapore) Pte. Ltd.	HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI	Resolved	10/10/2005	\$ 219,986.79	\$	n/a
11	ARC Automotive, Inc	CHEMICAL ASIA PACIFIC PTE LTD	Resolved	10/10/2005	\$ 218,571.21	\$	n/a
12	U.S. Silica Company	ARC AUTOMOTIVE INC	Resolved	10/10/2005	\$ 6,000.00	\$	n/a
13	Material Sciences Corporation	US SILICA COMPANY	Resolved	10/10/2005	\$ 39,830.12	\$	n/a
16	Curtis Screw Company, LLC	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/08/2005	\$ 52,906.09	\$	n/a
18	Unifrax Corporation	UNIFRAX CORPORATION	Resolved	10/10/2005	\$ 25,878.10	\$	n/a
21	Novelis Corporation	CONTRARIAN FUNDS LLC	Resolved	10/10/2005	\$ 33,090.25	\$	n/a
22	Wellman, Inc.	WELLMAN INC	Resolved	10/10/2005	\$ 28,575.50	\$	n/a
24	GKN Sinter Metals	DEUTSCHE BANK SECURITIES INC	Resolved	10/10/2005	\$ 32,312.82	\$	n/a
25	Flow Dry Technology Ltd.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	Resolved	10/10/2005	\$ 42,727.58	\$	n/a
26	PTI Engineered Plastics, Inc.	ARGO PARTNERS	Resolved	10/10/2005	\$ 620.00	\$	n/a
35	HK Metalcraft Mfg Corp	HK METAL CRAFT MFG CORP	Resolved	10/10/2005	\$ 1,533.05	\$	n/a
38	NEC Electronics America, Inc.	JP MORGAN CHASE BANK NA	Resolved	10/08/2005	\$ 3,424,138.98	\$	n/a
40	Judd Wire, Inc.	JP MORGAN CHASE BANK	Resolved	10/09/2005	\$ 232,871.66	\$	n/a
41	Hammond Group, Inc.	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC	Resolved	10/10/2005	\$ 15,397.30	\$	n/a
45	SKF USA, INC	SKF USA INC	Resolved	10/10/2005	\$ 85,147.45	\$	n/a
47	Victory Packaging	VICTORY PACKAGING LP	Resolved	10/08/2005	\$ 658,509.45	\$	n/a
49	HK Metal Craft Manufacturing Corp.	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 572.00	\$	n/a
50	HP Metalcraft Manufacturing Corporation-Packard	HK METAL CRAFT MANUFACTURING CORP	Resolved	10/10/2005	\$ 3,850.28	\$	n/a
51	Thaler Machine Company	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 31,412.25	\$	n/a
52	Select Industries Corp.	SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	Resolved	10/10/2005	\$ 20,736.60	\$	n/a
53	INA USA Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 233,212.96	\$	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
54	Robin Mexicana, S. de R.L. de C.V.	ROBINMEXICANA S DE RL DE CV SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 47,982.69	n/a	n/a
55	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 81,341.20	n/a	n/a
56	Robin Industries	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 58,220.01	n/a	n/a
57	Valeo Switches & Detection Systems, Inc	VALEO SWITCHES AND DETECTION SYSTEMS INC	Resolved	10/10/2005	\$ 1,653.86	n/a	n/a
61	Eagle Picher Automotive	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 20,001.80	n/a	n/a
62	Integrated Logistics Solutions	INTEGRATED LOGISTICS SOLUTIONS CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	Resolved	10/10/2005	\$ 1,057.80	n/a	n/a
68	FAG Automotive	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	Resolved	10/10/2005	\$ 80,774.09	n/a	n/a
69	Angell-Demmel North America	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 13,807.69	n/a	n/a
70	Teleflex, Incorporated	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/10/2005	\$ 57,003.23	n/a	n/a
71	Carolina Forge Co. LLC	JPMORGAN CHASE BANK NA	Resolved	10/11/2005	\$ 197,519.25	n/a	n/a
72	Meadville Forging Co	JPMORGAN CHASE BANK NA	Resolved	10/10/2005	\$ 213,681.48	n/a	n/a
73	Chicago Rivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 5,830.84	n/a	n/a
76	Ken-Mac Metals	HAIN CAPITAL INVESTORS LLC	Resolved	10/10/2005	\$ 55,022.63	n/a	n/a
82	American & Elfrid	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 8,323.61	n/a	n/a
83	Prestolite Wire Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	Resolved	10/10/2005	\$ 16,141.07	n/a	n/a
90	Cascade Die Casting Group, Inc	CASCADE DIE CASTING GROUP	Resolved	10/10/2005	\$ 11,105.86	n/a	n/a
93	ChicagoRivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 2,133.34	n/a	n/a
95	Parkview Metal Products Inc	PARKVIEW METAL PRODUCTS CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	Resolved	10/10/2005	\$ 17,050.64	n/a	n/a
96	Strattec Security Corp	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	Resolved	10/10/2005	\$ 43,124.50	n/a	n/a
97	TRANS-MATIC MFG Co Inc	REDROCK CAPITAL PARTNERS LLC	Resolved	10/11/2005	\$ 6,207.62	n/a	n/a
98	Quality Synthetic Rubber Inc.	QUALITY SYNTHETIC RUBBER INC	Resolved	10/11/2005	\$ 187,197.76	n/a	n/a
99	Rohm Electronics USA LLC	ROHM ELECTRONICS USA LLC	Resolved	10/10/2005	\$ 107,101.70	n/a	n/a
100	3M Company	3M COMPANY	Resolved	10/11/2005	\$ 34,337.94	n/a	n/a
102	GTS Corp	CTS CORPORATION	Resolved	10/11/2005	\$ 28,261.53	n/a	n/a
104	Pridgeon & Clay, Inc.	PRIDGEON & CLAY INC	Resolved	10/10/2005	\$ 54,023.95	n/a	n/a
105	Park-Ohio Products, Inc.	PARK OHIO PRODUCTS INC	Resolved	10/11/2005	\$ 45,060.80	n/a	n/a
108	Engineered Plastic Components	AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP/AFL AUTOMOTIVE LIMITED PARTNERSHIP MICHIGAN LIMITED PARTNERSHIP/SPCP GROUP LLC	Resolved	10/12/2005	\$ 234,212.10	n/a	n/a
111	Magnesium Aluminum Corporation	AMROC INVESTMENTS LLC	Resolved	10/11/2005	\$ 36,684.88	n/a	n/a
112	Fawn Industries	FAWN PLASTICS CO INC	Resolved	10/11/2005	\$ 26,190.18	n/a	n/a
120	OSRAM Opto Semiconductors Inc	OSRAM OPTO SEMICONDUCTORS INC	Resolved	10/11/2005	\$ 88,989.40	n/a	n/a
122	Brazeway, Inc	JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	Resolved	10/11/2005	\$ 101,905.91	n/a	n/a
123	J&F Steel LLC/Ryerson Tull	JOSEPH T RYERSON & SON INC	Resolved	10/10/2005	\$ 4,903.55	n/a	n/a
124	Valeo Wiper Systems	VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION	Resolved	10/12/2005	\$ 8,518.50	n/a	n/a
125	Valeo	VALEO CLIMATE CONTROL CORPORATION	Resolved	10/10/2005	\$ 156,725.41	n/a	n/a
126	Mubea	MUBEA INC	Resolved	10/11/2005	\$ 132,206.98	n/a	n/a
128	MTD Technologies	CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	Resolved	10/12/2005	\$ 16,294.70	n/a	n/a
130	Republic Engineered Products, Inc.	AMROC INVESTMENTS LLC	Resolved	10/10/2005	\$ 305,961.91	n/a	n/a
131	Sony Electronics Inc.	LONGACRE MASTER FUND LTD SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 12,250.00	n/a	n/a
135	Robin Industries, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 4,266.38	n/a	n/a
136	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 20,668.09	n/a	n/a
137	Robin Industries, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 27,814.26	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
146	Afinia Canada Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
149	Sharp Electronics Corporation	LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEE OF SHARP ELECTRONICS CORP	Resolved	10/11/2005	\$ 40,000.00	n/a	n/a
153	Molex Connector Corporation	TPG CREDIT STRATEGIES FUND LP	Resolved	10/11/2005	\$ 325,797.70	n/a	n/a
157	Cardone Industries, Inc	CARDONE INDUSTRIES INC	Resolved	10/12/2005	\$ 9,760.00	n/a	n/a
158	Muskegon Casting Corp.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 11,566.85	n/a	n/a
163	Eaton Corporation	LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF EATON CORPORATION	Resolved	10/10/2005	\$ 107,257.28	n/a	n/a
165	Precision Stamping	SPCP GROUP LLC AS ASSIGNEE OF PRECISION DIE & STAMPING INC	Resolved	10/12/2005	\$ 16,615.31	n/a	n/a
166	Johnson Battery Company, Inc.	JOHNSON BATTERY COMPANY INC	Resolved	10/12/2005	\$ 13,494.00	n/a	n/a
176	Lunt Manufacturing Company	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/11/2005	\$ 10,000.00	n/a	n/a
178	Spring Engineering & Manufacturing Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/11/2005	\$ 5,293.69	n/a	n/a
184	American Coil Spring Company, Inc.	AMERICAN COIL SPRING COMPANY	Resolved	10/12/2005	\$ 6,798.05	n/a	n/a
185	Hillite International, Inc	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/10/2005	\$ 2,422.72	n/a	n/a
186	Milliken & Company	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 202,412.11	n/a	n/a
188	Trelleborg Automotive	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG	Resolved	10/10/2005	\$ 15,865.76	n/a	n/a
189	Otto Bock Polyurethane Technologies, Inc.	YSH SA DE CV/CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	Resolved	10/10/2005	\$ 130,000.00	n/a	n/a
191	ATF, Incorporated	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 71,376.60	n/a	n/a
195	Engineered Sintered Components - Hain Capital Holdings, LLC	ACCURATE THREADED FASTENERS INC ATF INC	Resolved	10/12/2005	\$ 7,443.36	n/a	n/a
200	Gobar Systems	HAIN CAPITAL INVESTORS LLC	Resolved	10/12/2005	\$ 2,848.88	n/a	n/a
201	Fulton Industries, Inc.	GOBAR SYSTEMS INC	Resolved	10/12/2005	\$ 912.23	n/a	n/a
203	CTS of Canada	FULTON INDUSTRIES INC	Resolved	10/11/2005	\$ 3,120.45	n/a	n/a
205	H & L Tool Company, Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/09/2005	\$ 7,344.65	n/a	n/a
206	Wanaco, Inc.	H & L TOOL COMPANY INC	Resolved	10/11/2005	\$ 63,001.69	n/a	n/a
207	Chicago Rivet & Machine Co.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 1,553.52	n/a	n/a
215	Chicago Rivet & Machine Company	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 1,735.38	n/a	n/a
217	Iriso USA, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/12/2005	\$ 58,853.42	n/a	n/a
218	GE Thermometrics, Inc.	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 42,903.31	n/a	n/a
219	Boyd Corporation	GE INFRASTRUCTURE SENSING	Resolved	10/12/2005	\$ 16,738.79	n/a	n/a
222	Elgin Die Mold Company	BOYD CORPORATION	Resolved	10/10/2005	\$ 2,668.00	n/a	n/a
228	Illinois Tool Works	LIQUIDITY SOLUTIONS INC	Resolved	10/12/2005	\$ 244,697.11	n/a	n/a
229	EFTEC North America	Multiple Owners	Resolved	10/12/2005	\$ 14,711.99	n/a	n/a
230	AMI Industries, Inc.	EFTEC NORTH AMERICA	Resolved	10/12/2005	\$ 184.23	n/a	n/a
232	Metal Cladding, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 14,090.99	n/a	n/a
235	Assembly System Innovators	METAL CLADDING INC	Resolved	10/10/2005	\$ 325.80	n/a	n/a
239	Lexington Connector Seals	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 12,451.81	n/a	n/a
241	GE Silicones	LEXINGTON RUBBER GROUP INC	Resolved	10/13/2005	\$ 37,338.82	n/a	n/a
242	Teleflex Incorporated	GE SILICONES	Resolved	10/11/2005	\$ 4,315.42	n/a	n/a
244	Cherry GmbH	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 161,563.08	n/a	n/a
245	Chicago Rivet & Machine Co.	CHERRY GMBH	Resolved	10/10/2005	\$ 11,201.77	n/a	n/a
247	Chicago Rivet & Machine Co.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 822.47	n/a	n/a
249	Lexington Connector Seals	HAIN CAPITAL HOLDINGS LLC	Resolved	10/12/2005	\$ 28,390.99	n/a	n/a
252	Reliable Casting Corporation	LEXINGTON RUBBER GROUP INC	Resolved	10/12/2005	\$ 37,324.15	n/a	n/a
253	Master Molded Products Corporation	RELIABLE CASTING CORP SIDNEY DIV	Resolved	10/13/2005	\$ 21,774.05	n/a	n/a
254	CTS Automotive Products	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 77,431.40	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
255	SEPR Ceramic Beads and Powders	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 35,310.00	n/a	n/a
258	N.D.K. America, Inc.	LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 145,267.57	n/a	n/a
259	Foster Electric (U.S.A.), Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 433.60	n/a	n/a
262	V.J. TECHNOLOGIES, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 60,000.00	n/a	n/a
263	Carlton-Bates Company	CARLTON BATES COMPANY	Resolved	10/11/2005	\$ 66,627.99	n/a	n/a
266	Integrated Cable Systems, Inc.	INTEGRATED CABLE SYSTEMS INC	Resolved	10/12/2005	\$ 28,105.36	n/a	n/a
267	Arrow Sheet Metal Co.	ARROW SHEET METAL PRODUCTS CO	Resolved	10/12/2005	\$ 6,367.31	n/a	n/a
269	Markel Corporation	MARKEL CORP	Resolved	10/10/2005	\$ 8,585.01	n/a	n/a
271	Hollingsworth & Vose Company	HOLLINGSWORTH & VOSE CO	Resolved	10/11/2005	\$ 5,984.96	n/a	n/a
273	Tokico (USA) Incorporated	DEUTSCHE BANK SECURITIES INC	Resolved	10/11/2005	\$ 466.56	n/a	n/a
275	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 495.50	n/a	n/a
277	Graber-Rogg, Inc.	GRABER ROGG INC	Resolved	10/11/2005	\$ 1,376.07	n/a	n/a
281	Graber Rogg, Inc.	GRABER ROGG INC	Resolved	10/12/2005	\$ 26,352.82	n/a	n/a
282	Casco Products Corporation	CASCO PRODUCTS CORPORATION	Resolved	10/05/2005	\$ 5,760.48	n/a	n/a
289	Automotive Electronic Controls	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 3,268.34	n/a	n/a
291	Motorola	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 39,060.00	n/a	n/a
292	Stueken, LLC	HAIN CAPITAL HOLDINGS LLC	Resolved	10/11/2005	\$ 12,760.50	n/a	n/a
296	Total Component Solutions	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 900.36	n/a	n/a
297	United Plastics Group, Inc.	UNITED PLASTICS GROUP/UPC DE MEXICO S DE RL DE CV	Resolved	10/13/2005	\$ 12,681.59	n/a	n/a
305	Millenium Industries Corporation Cass City	CONTRARIAN FUNDS LLC	Resolved	10/13/2005	\$ 1,942.04	n/a	n/a
306	Emhart Teknologies	EMHART TEKNOLOGIES LLC	Resolved	10/13/2005	\$ 27,128.77	n/a	n/a
307	M & S Manufacturing	M & S MANUFACTURING COMPANY	Resolved	10/13/2005	\$ 13,620.06	n/a	n/a
308	Cataler North America Corporation	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 18,298.73	n/a	n/a
309	Ralco Industries	LONGACRE MASTER FUND LTD	Resolved	10/11/2005	\$ 26,986.10	n/a	n/a
313	International Rectifier	INTERNATIONAL RECTIFIER CORPORATION SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/11/2005	\$ 25,243.50	n/a	n/a
315	Stanley Electric Sales of America, Inc.		Resolved	10/11/2005	\$ 145,690.87	n/a	n/a
319	Panasonic Automotive Systems Company of America	GOLDMAN SACHS CREDIT PARTNERS LP INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 78,475.89	n/a	n/a
320	International Resistive Co., Inc.		Resolved	10/13/2005	\$ 1,716.07	n/a	n/a
322	Murata Electronic North America	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/12/2005	\$ 115,579.28	n/a	n/a
323	Catalytic Solutions	AMROC INVESTMENTS LLC	Resolved	10/13/2005	\$ 9,345.36	n/a	n/a
328	INA USA Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	Resolved	10/10/2005	\$ 32,662.29	n/a	n/a
331	Kamax S.A.U.	KAMAX SAU	Resolved	10/13/2005	\$ 1,803.58	n/a	n/a
333	Rohm and Haas Company	CABLE TECHNOLOGIES INC	Resolved	10/13/2005	\$ 18,966.38	n/a	n/a
334	Rohm and Haas Company	ROHM AND HAAS CO	Resolved	10/13/2005	\$ 25,117.91	n/a	n/a
335	TT Electronics	TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/14/2005	\$ 1,320.21	n/a	n/a
338	Graber-Rogg, Inc.	GRABER ROGG INC	Resolved	10/11/2005	\$ 2,547.30	n/a	n/a
341	Rotor Clip Company, Inc.	ROTOR CLIP COMPANY INC	Resolved	10/13/2005	\$ 14,497.86	n/a	n/a
344	Olson International Ltd	AMROC INVESTMENTS LLC INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	Resolved	10/13/2005	\$ 27,979.91	n/a	n/a
345	International Resistive Company, Advanced Film Division		Resolved	10/13/2005	\$ 77,693.93	n/a	n/a
349	Unisource Worldwide, Inc.	UNISOURCE WORLDWIDE INC	Resolved	10/12/2005	\$ 43.84	n/a	n/a
352	Taurus International Corporation	SOL - TAURUS INTERNATIONAL CORP	Resolved	10/13/2005	\$ 38,818.19	n/a	n/a
353	RBC Bearings	RBC BEARINGS	Resolved	10/13/2005	\$ 21,375.00	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
354	Wright Plastic Products Co., LLC	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 20,691.18		n/a
356	Tech Tool & Mold, Inc.	TECH TOOL & MOLD INC EFT	Resolved	10/13/2005	\$ 45,859.51		n/a
359	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,827.00		n/a
360	Multibase Inc.	MULTIBASE INC	Resolved	10/14/2005	\$ 4,345.60		n/a
361	CYRO INDUSTRIES	SPCP GROUP LLC	Resolved	10/14/2005	\$ 80,704.28		n/a
365	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/14/2005	\$ 12,809.61		n/a
373	American Electronic Components Inc.	SIEMENS VDO AUTOMOTIVE CORPORATION ASSIGNEE OF AMERICAN ELECTRONIC COMPONENTS INC	Resolved	10/14/2005	\$ 11,006.25		n/a
374	ST MICROELECTRONICS, INC.	LONGACRE MASTER FUND LTD	Resolved	10/12/2005	\$ 153,204.95		n/a
375	Batesville Tool & Die, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 20,647.07		n/a
378	J.O. Galloup Co.	MADISON NICHE OPPORTUNITIES LLC	Resolved	10/11/2005	\$ 1,000.00		n/a
379	Kendall Electric Inc	MIDTOWN CLAIMS LLC	Resolved	10/10/2005	\$ 97,429.07		n/a
381	Silicon Laboratories, Inc.	SILICON LABORATORIES INC	Resolved	10/13/2005	\$ 9,726.81		n/a
384	ETCO Automotive Products	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	Resolved	10/13/2005	\$ 1,072.80		n/a
386	Olson International, LTD.	AMROC INVESTMENTS LLC	Resolved	10/12/2005	\$ 32,874.85		n/a
391	Eaton Corp	EATON AEROQUIP DE MEXICO SA DE CV	Resolved	10/10/2005	\$ 5,813.32		n/a
393	Fujikura American, Inc.	FUJIKURA AMERICA INC	Resolved	10/14/2005	\$ 15,482.28		n/a
394	Century Mold & Tool	CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 75,000.00		n/a
396	American Molder Products	AMERICAN MOLDED PRODUCTS	Resolved	10/13/2005	\$ 498.74		n/a
400	NGK Automotive Ceramics USA, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 425,192.03		n/a
401	Linear Technology Corporation	LINEAR TECHNOLOGY CORPORATION	Resolved	10/13/2005	\$ 116,070.80		n/a
402	Tadiran Batteries	ARGO PARTNERS	Resolved	10/13/2005	\$ 11,524.40		n/a
407	Scientific Tube, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/14/2005	\$ 31,000.00		n/a
415	KARL KUEFNER, KG	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 16,927.66		n/a
417	Stoneridge, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	Resolved	10/14/2005	\$ 12,103.66		n/a
418	Forest City Technologies, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/12/2005	\$ 9,009.31		n/a
423	Amada Rubber Manufacturing Co.	ASM CAPITAL LP	Resolved	10/08/2005	\$ 1,210.00		n/a
424	Hosiden American Corporation	FAIR HARBOR CAPITAL LLC	Resolved	10/14/2005	\$ 1,423.64		n/a
425	Marian Inc.	MARIAN INC FKA MARIAN RUBBER PRODUCTS	Resolved	10/13/2005	\$ 25,605.91		n/a
426	Acushnet Rubber Co., Inc	ACUSHNET RUBBER COMPANY INC DBA PRECIX	Resolved	10/14/2005	\$ 14,588.49		n/a
427	Eikenberry & Associates, Inc	EIKENBERRY & ASSOCIATES INC	Resolved	10/17/2005	\$ 1,530.60		n/a
428	Sindair & Rush, Inc	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 3,491.22		n/a
429	Americhem, Inc.	AMERICHEM INC	Resolved	10/10/2005	\$ 6,797.43		n/a
430	AVX Corporation	AVX CORP	Resolved	10/13/2005	\$ 11,894.48		n/a
434	Nichicon America Corp	SPCP GROUP LLC	Resolved	10/14/2005	\$ 5,052.44		n/a
437	Sagami America, Ltd.	SAGAMI AMERICA LTD	Resolved	10/14/2005	\$ 22,443.37		n/a
440	Tessier Machine Co.	TESSIER MACHINE CO	Resolved	10/13/2005	\$ 14,880.00		n/a
441	TDK Corporation	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/13/2005	\$ 172,706.22		n/a
442	Mabuchi Motor America Corp	MABUCHI MOTOR AMERICA CORP	Resolved	10/14/2005	\$ 875.54		n/a
446	Chicago Rivet	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 871.08		n/a
450	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 60,936.01		n/a
453	KOA Speer Electronics, Inc.	KOA SPEER ELECTRONICS INC	Resolved	10/10/2005	\$ 82,085.30		n/a
454	United Chemi-Con, Inc.	UNITED CHEMI CON INC	Resolved	10/10/2005	\$ 22,311.50		n/a
455	Sensus Precision Die Casting, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 101,745.58		n/a
464	Nu Horizons Electronics Corp.	NU HORIZONS ELECTRONICS CORP	Resolved	10/11/2005	\$ 30,455.00		n/a
465	Penn Aluminum International, Inc.	PENN ALUMINUM INTERNATIONAL INC	Resolved	10/14/2005	\$ 22,680.99		n/a
466	Jideco of Bardstow, Inc.	AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 6,636.00		n/a
469	Associated Spring, Barnes Group Inc.	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 37,650.77		n/a
470	Delta Products Corporation	DELTA PRODUCTS CORPORATION	Resolved	10/14/2005	\$ 12,986.67		n/a
472	Export Corporation	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/17/2005	\$ 11,691.36		n/a
474	Whirlaway Corporation	CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLWAY CORPORATION	Resolved	10/17/2005	\$ 26,238.62		n/a
476	Eagle Picher Automotive - Wolverine Gasket Division	HAIN CAPITAL HOLDINGS LLC	Resolved	10/10/2005	\$ 7,994.48		n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
483	Capsonic Group LLC	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 4,337.21		n/a
487	Hewitt Tool & Die Inc.	HEWITT TOOL & DIE INC	Resolved	10/17/2005	\$ 7,828.35		n/a
491	St. Clair Plastics Co.	CONSOLIDATED INDUSTRIAL CORP	Resolved	10/18/2005	\$ 3,795.99		n/a
492	KOSTAL Mexicana, S.A. de C.V.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 11,188.73		n/a
497	RF Monolithics	ASM CAPITAL II LP	Resolved	10/14/2005	\$ 160,435.27		n/a
498	Breen Color Concentrates, Inc.	BREEN COLOR CONCENTRATES INC	Resolved	10/14/2005	\$ 5,107.39		n/a
501	Feintool of Cincinnati, Inc.	AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATI INC/AMROC INVESTMENTS LLC	Resolved	10/14/2005	\$ 87,992.63		n/a
503	Kostal of America, Inc	KOSTAL OF AMERICA INC/SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/14/2005	\$ 2,094.80		n/a
505	Fittings Products Co. LLC d/b/a Lake Erie Products-Livonia	SIERRA LIQUIDITY FUND LLC	Resolved	10/14/2005	\$ 4,797.32		n/a
506	LAKE ERIE PRODUCTS INC	LAKE ERIE PRODUCTS INC	Resolved	10/14/2005	\$ 14,082.57		n/a
514	Electro Dynamics Crystal Corporation	ELECTRO DYNAMICS CRYSTAL CORPORATION	Resolved	10/18/2005	\$ 2,960.00		n/a
516	Carlisle Engineered Products, Inc.	CARLISLE ENGINEERED PRODUCTS INC	Resolved	10/17/2005	\$ 168,880.61		n/a
521	Olin Corp.	BANK OF AMERICA N A	Resolved	10/10/2005	\$ 19,461.00		n/a
522	Kickhafer Manufacturing Company	KICKHAFFER MANUFACTURING CO KMC	Resolved	10/13/2005	\$ 37,150.59		n/a
526	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 903.60		n/a
528	American Aikoku Alpha, Inc.	AMERICAN AIKOKU ALPHA INC	Resolved	10/17/2005	\$ 5,823.94		n/a
530	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 4,507.28		n/a
531	Werner Co.	WERNER CO	Resolved	10/17/2005	\$ 952.91		n/a
533	CTS Corporation	CTS CORPORATION	Resolved	10/17/2005	\$ 2,258.44		n/a
536	Continental/Midland LLC	CONTINENTAL MIDLAND LLC	Resolved	10/18/2005	\$ 1,386.73		n/a
544	OMG Americas, Inc.	OMG AMERICAS INC	Resolved	10/18/2005	\$ 6,000.00		n/a
546	Pioneer N.A., Inc.	WHITEBOX HEDGED HIGH YIELD PARTNERS LP	Resolved	10/17/2005	\$ 40,059.72		n/a
552	Henkel Loctite	HENKEL CORPORATION HENKEL LOCITE	Resolved	10/11/2005	\$ 177.36		n/a
553	Sherwin-Williams Company	SHERWIN WILLIAMS COMPANY	Resolved	10/13/2005	\$ 7,325.94		n/a
555	Dow Corning Corporation	DOW CORNING CORP	Resolved	10/17/2005	\$ 14,446.67		n/a
557	Raetech Corporation	RAETECH CORPORATION	Resolved	10/18/2005	\$ 4,500.00		n/a
577	Commodity Management Services LTD.	COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	Resolved	10/17/2005	\$ 511.95		n/a
578	Capsonic Automotive, Inc.	REDROCK CAPITAL PARTNERS LLC	Resolved	10/12/2005	\$ 2,714.88		n/a
585	EIS Inc.	EIS INC	Resolved	10/18/2005	\$ 570.00		n/a
586	Kurz-Kasch Inc.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 8,638.40		n/a
591	Pax Machine Works, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	Resolved	10/18/2005	\$ 865.58		n/a
592	Hitchiner Manufacturing Co., Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	Resolved	10/17/2005	\$ 8,179.67		n/a
594	Parker- Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 8,163.60		n/a
596	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 513.10		n/a
598	THE GLEASON WORKS	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 27,955.00		n/a
605	FEDERAL SCREW WORKS	FEDERAL SCREW WORKS	Resolved	10/18/2005	\$ 4,013.35		n/a
606	Sanders Lead Co., Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 79,676.69		n/a
608	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 2,758.89		n/a
609	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 386.01		n/a
611	UNISOURCE WORLDWIDE INC	UNISOURCE WORLDWIDE INC	Resolved	10/18/2005	\$ 5,500.00		n/a
615	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/11/2005	\$ 12,642.17		n/a
617	Alegre, Inc.	CORPORATION	Resolved	10/18/2005	\$ 20,154.39		n/a
620	Nissinbo Automotive Corporation	ALEGRE INC	Resolved	10/18/2005	\$ 27,446.05		n/a
		REDROCK CAPITAL PARTNERS LLC	Resolved	10/18/2005	\$ 27,446.05		n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
626	Micro Motion, Inc.	MICRO MOTION INC	Resolved	10/18/2005	\$ 5,895.03	n/a	n/a
628	Tessy Plastics Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/18/2005	\$ 9,176.58	n/a	n/a
630	Demolding Corporation	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 941.46	n/a	n/a
632	GCI Technologies	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 5,981.92	n/a	n/a
641	Veritas Software Corporation	VERITAS SOFTWARE CORPORATION	Resolved	10/19/2005	\$ 7,909.10	n/a	n/a
642	ITT Industries, Inc.	ITT CANNON NEWTON	Resolved	10/18/2005	\$ 11,604.80	n/a	n/a
644	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 898.38	n/a	n/a
645	Camoplast Thermoplastic Group	CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	Resolved	10/14/2005	\$ 88,544.81	n/a	n/a
652	Optrex America Inc.	OPTREX AMERICA INC	Resolved	10/20/2005	\$ 25,974.39	n/a	n/a
653	Precision Resource, Inc.	PRECISION RESOURCE INC KY DIV	Resolved	10/20/2005	\$ 13,539.00	n/a	n/a
657	Phillips Plastics Corporation	CONTRARIAN FUNDS LLC	Resolved	10/18/2005	\$ 9,001.06	n/a	n/a
661	Maxim Integrated Products, LLC.	MAXIM INTEGRATED PRODUCTS INC	Resolved	10/18/2005	\$ 22,730.81	n/a	n/a
662	Trelleborg Palmer Chenard	SOL - TRELLEBORG PALMER CHENARD	Resolved	10/18/2005	\$ 3,477.60	n/a	n/a
665	United Machining, Inc.	UNITED MACHINING INC	Resolved	10/17/2005	\$ 1,532.85	n/a	n/a
668	HITACHI AUTOMOTIVE PRODUCTS	DEUTSCHE BANK SECURITIES INC	Resolved	10/18/2005	\$ 27,569.59	n/a	n/a
678	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 1,819.75	n/a	n/a
679	Millwood, Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 300.00	n/a	n/a
684	Millwood Inc.	MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Resolved	10/13/2005	\$ 2,000.00	n/a	n/a
695	Gemini Group, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO/CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	Resolved	10/14/2005	\$ 14,138.65	n/a	n/a
697	Diodes Incorporated	DIODES INCORPORATED	Resolved	10/18/2005	\$ 1,421.23	n/a	n/a
701	Parker-Hannifin Corporation, Parker Seals	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,621.90	n/a	n/a
703	Wakefield Thermal Solutions	WAKEFIELD THERMAL SOLUTIONS	Resolved	10/18/2005	\$ 186.68	n/a	n/a
707	Midwest Stamping, Inc.	MIDWEST STAMPING INC	Resolved	10/20/2005	\$ 1,242.18	n/a	n/a
719	Electronic Services, LLC, d.b.a. CSI Electronics	CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	Resolved	10/20/2005	\$ 29,610.00	n/a	n/a
723	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 429.53	n/a	n/a
725	Avnet, Inc.	AVNET INC	Resolved	10/20/2005	\$ 67,613.23	n/a	n/a
728	Security Plastics Division/NMC, LLC	CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	Resolved	10/18/2005	\$ 5,367.21	n/a	n/a
729	Contrarian Capital Management LLC	BANK OF AMERICA N A/CONTRARIAN FUNDS LLC	Resolved	10/14/2005	\$ 57,484.77	n/a	n/a
732	Photo Stencil, LLC	CONTRARIAN FUNDS LLC	Resolved	10/20/2005	\$ 5,295.00	n/a	n/a
747	Standard Microsystems Corporation	STANDARD MICROSYSTEMS CORPORATION	Resolved	10/20/2005	\$ 19,067.40	n/a	n/a
753	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 19,657.49	n/a	n/a
756	Fujikoki America, Inc.	SPECIAL SITUATIONS INVESTING GROUP INC	Resolved	10/13/2005	\$ 102,600.39	n/a	n/a
758	Parker- Hannifin, Eng.Seals Division	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/14/2005	\$ 3,679.78	n/a	n/a
765	United Stars Industries, Inc.	CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	Resolved	10/24/2005	\$ 11,853.70	n/a	n/a
768	NMB Technologies Corporation	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 4,056.80	n/a	n/a
771	Engelhard Corporation	BLUE ANGEL CLAIMS LLC	Resolved	10/11/2005	\$ 85,576.07	n/a	n/a
772	Premier Products, Inc.	CONTRARIAN FUNDS LLC	Resolved	10/17/2005	\$ 10,671.05	n/a	n/a
775	CoorsTek, Inc.	COORSTEK INC	Resolved	10/10/2005	\$ 30,318.20	n/a	n/a
776	KL Industries, Inc.	ARGO PARTNERS	Resolved	10/14/2005	\$ 4,872.55	n/a	n/a
779	MacArthur Corporation	JPMORGAN CHASE BANK NA	Resolved	10/13/2005	\$ 154,170.00	n/a	n/a
782	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 47,748.95	n/a	n/a
786	Wako Electronics (USA) Inc.	AMCOR INVESTMENTS LLC	Resolved	10/14/2005	\$ 4,244.00	n/a	n/a
795	Phillips Optical Storage	LATIGO MASTER FUND LTD	Resolved	10/12/2005	\$ 34,369.12	n/a	n/a
797	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/17/2005	\$ 339.51	n/a	n/a
798	GKN Sinter Metals Limited	DEUTSCHE BANK SECURITIES INC	Resolved	10/17/2005	\$ 11,600.00	n/a	n/a
800	Philips Semiconductors, Inc.	SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	Resolved	10/12/2005	\$ 194,274.52	n/a	n/a

Exhibit A

Reclamation Claim Number	Party Asserting Reclamation Demand	Current Holder of Reclamation Claim	Status of Reclamation Claim	Demand Date	Agreed-Upon Amount	Supplier Demand Amount	Delphi Reconciled Amount
802	Mobile Display Systems	MOBILE DISPLAY SYSTEMS	Resolved	10/14/2005	\$ 25,930.54		n/a
804	Tal-Port Industries, LLC/Stonhill Institutional Partners L.P.	STONEHILL INSTITUTIONAL PARTNERS LP	Resolved	10/14/2005	\$ 30,013.94		n/a
805	Speedline Technologies, Inc.	TPG CREDIT OPPORTUNITIES INVESTORS LP	Resolved	10/19/2005	\$ 189,005.00		n/a
807	Assembleon America, Inc.	LATIGO MASTER FUND LTD	Resolved	10/21/2005	\$ 13,170.09		n/a
811	Schleuniger, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 15,470.75		n/a
816	Northern Engraving Corporation	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 35,503.86		n/a
817	PD George Co.	LONGACRE MASTER FUND LTD	Resolved	10/18/2005	\$ 4,723.53		n/a
818	Seal Design, Inc.	LONGACRE MASTER FUND LTD	Resolved	10/20/2005	\$ 1,388.63		n/a
820	Futaba Corporation of America	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/11/2005	\$ 197,369.77		n/a
823	Rosemount Analytical	ROSEMOUNT ANALYTICAL	Resolved	10/20/2005	\$ 1,340.00		n/a
824	Viking Plastics	ASM CAPITAL LP	Resolved	10/11/2005	\$ 5,547.35		n/a
826	Worthington Precision Metals, Inc.	SOL - WORTHINGTON PRECISION METALS INC	Resolved	10/14/2005	\$ 23,230.90		n/a
829	MN Corporation	MADISON INVESTMENT TRUST SERIES 38	Resolved	10/12/2005	\$ 25,163.47		n/a
832	Omnion Dualtec Automotive Electronics, Inc.	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMNION	Resolved	10/11/2005	\$ 85,411.74		n/a
834	CTS Corporation	DUALTEC AUTOMOTIVE ELECTRONICS INC	Resolved	10/10/2005	\$ 49,457.69		n/a
836	AVM, Inc.	CTS CORPORATION	Resolved	10/12/2005	\$ 1,988.61		n/a
838	Daishinku (America) Corp. d/b/a KDS America	DAISHINKU AMERICA CORP DBA KDS AMERICA	Resolved	10/17/2005	\$ 15,181.24		n/a
840	Coats American, Inc.	COATS AMERICAN INC	Resolved	10/14/2005	\$ 3,170.89		n/a
841	Alps Automotive, Inc.	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/18/2005	\$ 37,893.60		n/a
843	First Technology Holdings, Inc.	FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	Resolved	10/16/2005	\$ 23,525.65		n/a
849	Dell Receivables	DELL INC	Resolved	10/18/2005	\$ 12,218.83		n/a
852	Texas Instruments	BEAR STEARNS INVESTMENT PRODUCTS INC	Resolved	10/17/2005	\$ 64,270.14		n/a
857	CTS Automotive Products	CTS CORPORATION	Resolved	10/10/2005	\$ 3,735.50		n/a
858	Micronas	MICRONAS GMBH	Resolved	10/27/2005	\$ 18,090.00		n/a
859	Precision Fitting and Gauge Co.	PRECISION FITTING & GAUGE CO	Resolved	10/27/2005	\$ 892.00		n/a
863	NSK Corporation	LONGACRE MASTER FUND LTD	Resolved	10/13/2005	\$ 26,521.34		n/a
864	Coilcraft Inc.	COILCRAFT INC	Resolved	10/12/2005	\$ 4,434.68		n/a
865	PlastCert	ARGO PARTNERS	Resolved	10/18/2005	\$ 9,978.00		n/a
867	Schleuniger	HAIN CAPITAL HOLDINGS LLC	Resolved	10/21/2005	\$ 17,095.00		n/a
869	Transfer Tool Products, Inc.	TRANSFER TOOL PRODUCTS INC	Resolved	10/13/2005	\$ 1,186.74		n/a
883	Fujitsu Components America, Inc.	FUJITSU COMPONENTS AMERICA INC	Resolved	10/27/2005	\$ 2,018.40		n/a
884	Parker Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 3,151.81		n/a
887	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 339.94		n/a
888	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/17/2005	\$ 998.52		n/a
889	Parker-Hannifin Corporation	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/11/2005	\$ 10,551.65		n/a
892	Parker Seals	SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	Resolved	10/16/2005	\$ 1,787.81		n/a
904	The Lighting Company	THE LIGHTING COMPANY	Resolved	10/14/2005	\$ 791.97		n/a
905	DuPont Powder Coatings LLC	LONGACRE MASTER FUND LTD	Resolved	10/10/2005	\$ 8,317.35		n/a
908	Universal Bearings, Inc.	GOLDMAN SACHS CREDIT PARTNERS LP	Resolved	10/07/2005	\$ 153.83		n/a
911	Metal Surfaces, Inc.	HAIN CAPITAL HOLDINGS LLC	Resolved	10/14/2005	\$ 14,486.60		n/a
915	Engineered Materials Solutions	HAIN CAPITAL HOLDINGS LLC	Resolved	10/17/2005	\$ 43,198.89		n/a
916	Key Safety Systems, Inc.	KEY SAFETY SYSTEMS & SUBSIDIARIES	Resolved	10/14/2005	\$ 3,803.60		n/a
					\$ 16,181,727.91	\$ 18,802,421.99	

EXHIBIT E

Hearing Date and Time: June 30, 2010 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: June 28, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case Number 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

REORGANIZED DEBTORS' SUPPLEMENTAL REPLY TO RESPONSE
OF CLAIMANT TO DEBTORS' OBJECTION
TO PROOF OF CLAIM NUMBER 2578 FILED BY THE U.S.
DEPARTMENT OF HEALTH AND HUMAN SERVICES

("SUPPLEMENTAL REPLY REGARDING U.S. DEPARTMENT
OF HEALTH AND HUMAN SERVICES CLAIM")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings Corp., the "Reorganized Debtors") hereby submit the Reorganized Debtors' Supplemental Reply To Response Of Claimant To Reorganized Debtors' Objection To Proof of Claim Number 2578 Filed By The U.S. Department Of Health And Human Services (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

3. On June 2, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, And 12251 And Proofs Of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, And 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice").

4. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving

all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

5. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Eleventh Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered April 5, 2010 (Docket No. 19776), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on June 30, 2010 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of each proof of claim filed by the claimants listed on Exhibit A to the Sufficiency Hearing Notice and whether each such proof of claim states a colorable claim against the asserted Debtor.

6. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by **June 28, 2010.**

B. Relief Requested

7. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of claim number 2578 because it asserts liabilities for Medicare Program benefits that are insufficiently documented.

C. The Claim Filed Against The Debtors

8. During their review of claims, the Debtors determined that a claim, which attempts to assert liabilities related to Medicare Program benefits, does not include sufficient documentation to support the claim asserted. This deficiency in documentation has made it impossible for the Debtors to meaningfully review the asserted claim. Accordingly, this Court should enter an order disallowing and expunging the claim in its entirety.

9. On April 6, 2006, the U.S. Department of Health and Human Services (the "Claimant") filed proof of claim number 2578 asserting a claim in the amount of \$65,799.34 against Delphi Automotive Systems LLC ("DAS LLC") stemming from alleged liabilities related to overpayment of Medicare Program benefits (the "Claim").

10. The Debtors' Objections To The Claim. On November 19, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Third Omnibus Claims Objection") on the grounds that such claim asserted liabilities or dollar amounts that are not reflected on the Debtors' books and records.

11. Response To The Debtors' Objection. On December 13, 2007, the Claimant filed the United States Of America's Response To Motion To Debtors' Objection To The Claim Of The Department Of Health And Human Service (Docket No. 11442), in which the Claimant asserts that the Debtors did not provide a sufficient basis on which to expunge the Claim (the "Response").

12. The Sufficiency Hearing Notice. Pursuant to the Claims Objection

Procedures Order, the hearing on the Debtors' objection to the Claim was adjourned to a future date. On June 2, 2010, the Reorganized Debtors filed the Sufficiency Hearing Notice with respect to the Claim, among other proofs of claim and administrative expense claims, scheduling the Sufficiency Hearing.

D. Claimants' Burden Of Proof And Standard For Sufficiency Of Claim

13. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Claimants have not proved any facts to support a right to payment by the Reorganized Debtors on behalf of the Debtors. Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety.

14. The burden of proof to establish a claim against the Debtors rests on the claimants and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re Spiegel, Inc., No. 03-11540, 2007 WL 2456626, at *15 (Bankr. S.D.N.Y. August 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); see also In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL

1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

15. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See Transcript of January 12, 2007 Hearing (Docket No. 7118) (the "January 12, 2007 Transcript") at 52:24-53:1. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the nonmovant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Essentially, the claimant must provide facts that sufficiently support a legal liability against the Debtors.

16. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "a proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that "the proof of claim must be consistent with the official form" and Bankruptcy Rule 3001(c) requires "evidence of a writing if the claim is based on a writing." Fed. R. Bankr. P. 3001(a), (c). See January 12, 2007 Transcript at 52:17-22.

E. Argument Regarding The Claim

17. The Claimant has not provided sufficient documentation in support of the Claim and provides no evidence of the Debtors' liability for the Claim. Rather, the Claimant has referred broadly to "[d]ebts arising under the Medicare Program established under Title XVIII of

the Social Security Act, 42 U.S.C. § 1395-1395ggg as the basis for the Claim." The Claimant also has not provided documentation of the dates on which the alleged overpayments occurred, stating only that the Claim relates to "debts arising under the Medicare Program from 1/1/2001 to the petition date." Furthermore, the Reorganized Debtors believe that no amounts are owing on account of the Claim, and accordingly the Claimant has not provided any documentation to substantiate the Claim.

18. Accordingly, the Reorganized Debtors assert that (a) the Claimant has not met its burden of proof to establish a claim against the Debtors, (b) claim number 2578 is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because the Claimant cannot provide facts or law supporting the Claim, the Twenty-Third Omnibus Claims Objection should be sustained with respect to claim number 2578, and the Claim should be disallowed and expunged in its entirety.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) sustaining the objection with respect to proof of claim number 2578, (b) disallowing and expunging proof of claim number 2578 in its entirety, and (c) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT F

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
	:	
-----	x	

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO (I) PROOFS OF CLAIM NUMBERS 7269, 7658, 9396, 10835,
AND 12251 AND (II) PROOF OF ADMINISTRATIVE EXPENSE CLAIM NUMBER 19601

("NOTICE OF ADJOURNMENT OF SUFFICIENCY HEARING AS TO CERTAIN
PROOFS OF CLAIM AND PROOF OF ADMINISTRATIVE EXPENSE CLAIM")

PLEASE TAKE NOTICE that as set forth on Exhibit A attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession (collectively, the "Debtors") and DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), as applicable, objected to various proofs of claim and proofs of administrative expense claim (collectively, the "Claims") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on June 2, 2010, the Reorganized Debtors filed the Notice of Sufficiency Hearing with Respect to Reorganized Debtors' Objection to Proofs of Claim Numbers 2578, 7269, 7658, 9396, 10835, 10836, 11631, and 12251 and Proofs of Administrative Expense Claim Numbers 17351, 17760, 18332, 18422, 18513, 18658, 18727, 19080, 19565, 19568, 19601, and 19810 (Docket No. 20214) (the "Sufficiency Hearing Notice") scheduling a sufficiency hearing (the "Sufficiency Hearing") for June 30, 2010, at 10:00

a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140 to address the legal sufficiency of each of the Claims and whether each Claim states a colorable claim against the asserted Debtor.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims entered October 22, 2009 (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"), the Sufficiency Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order.

Dated: New York, New York
June 18, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT A

A	B	C	D	E	F	G	H
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
7269	6/1/2006	BURNS BOBBIE L	BURNS BOBBIE L	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
7658	6/8/2006	STASIK ROBERT	STASIK ROBERT	\$0.00	Thirty-Eighth Omnibus Claims Objection	11/6/2009	DELPHI CORPORATION
9396	7/12/2006	LYONS DAVID	LYONS DAVID	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
10835	7/25/2006	DASHKOVITZ DENNIS	DASHKOVITZ DENNIS	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI CORPORATION
12251	7/28/2006	STREETER STEVEN D	STREETER STEVEN D	\$0.00	Thirty-Fifth Omnibus Claims Objection	8/21/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
19601	9/14/2009	ROE TERRY L	ROE TERRY L	\$0.00	Forty-Sixth Omnibus Claims Objection	3/19/2010	DELPHI CORPORATION

EXHIBIT G

Company	Contact	Address1	Address2	Address3	City	State	Zip
Dashkovitz Dennis		9301 Buck Rd			Freeland	MI	48623-0000
Delorise Hooker	Gilbert PLLC	A Spencer Gilbert III	4500 I 55 N Ste 246	PO Box 13187	Jackson	MS	39236
Delorise Hooker	Mississippi Workers Compensation Individual Self Insurer Guaranty Assn	PO Box 13187			Jackson	MS	39236
Janice K Hatch		4186 Locust Ln			Swartz Creek	MI	48473
Joan A Lyons Exectrix of David E Lyons		103 Autumn Ridge Trl			Farmersville	OH	45325
Mark O Odette		11343 Berk Shire Dr			Clio	MI	48420
Paulette Robinson		1901 Welch Blvd			Flint	MI	48504
Paullion Roby	Gilbert PLLC	A Spencer Gilbert III	4500 I 55 N Ste 246	PO Box 13187	Jackson	MS	39236
Paullion Roby	Mississippi Workers Compensation Individual Self Insurer Guaranty Assn	PO Box 13187			Jackson	MS	39236
Robert Stasik	Michael H Glassman	20 Park Pl		20 Park Pl	Morristown	NJ	07960
Sheila Reid		2602 Mountain Ave			Flint	MI	48503

EXHIBIT H

Pg 107 of 111
DPH Holdings Corp.
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Alegre Inc	Porter Wright Morris & Arthur LLP	Walter Reynolds	One S Main St Ste 1600	Dayton	OH	45402-2028

EXHIBIT I

Pg 109 of 111
DPH Holdings Corp.
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
US Dept of Health and Human Services	Office of the United States Attorney	Southern District of New York	86 Chambers St	New York	NY	10007
US Dept of Justice	Joseph N Cordaro	Assistant US Attorneys	86 Chambers St	New York	NY	10007

EXHIBIT J

Company	Contact	Address1	City	State	Zip
Burns Bobbie L		4545 Obrien Rd	Vassar	MI	48768-8938
Dashkovitz Dennis		9301 Buck Rd	Freeland	MI	48623-0000
Lyons David		103 Autumn Ridge Trl	Farmersville	OH	45325
Stasik Robert	Michael H Glassman	20 Park Place	Morristown	NJ	07960
Streeter Steven D		G 4210 Crosby Rd	Flint	MI	48506-1463
Terry L Roe		3588 Bittersweet Dr	Columbiaville	MI	48421